

Exhibit D

Time Detail for the Compensation Period January 1, 2006 through May 31, 2006

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period January 1, 2006 through March 31, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - AI									
Sheckell Aquino	Steven F.	SFS	Partner	1/3/2006	Attended Delphi team audit planning meeting.	4.9			AI
	Heather	HRA	Client Serving Associate	1/4/2006	Attend Delphi Planning Meeting with team.	5.4			AI
Aquino	Heather	HRA	Client Serving Associate	1/4/2006	Preparation of email to team regarding Delphi Audit Teams Schedule.	0.1			AI
Aquino	Heather	HRA	Client Serving Associate	1/4/2006	Preparation of ERP analysis for Delphi Administrative Engagement Code per S. Sheckell.	0.8			AI
Aquino	Heather	HRA	Client Serving Associate	1/4/2006	Correspondence with J. Simpson and S. Sheckell regarding example int'l meeting template.	0.3			AI
Aquino	Heather	HRA	Client Serving Associate	1/4/2006	Preparation of email to team regarding Delphi Planning Meeting - February 28th Availability.	0.1			AI
Asher Boehm	Kevin F.	KFA	Partner	1/4/2006	Attended Delphi team audit planning meeting.	3.9			AI
	Michael J.	MJB	Manager	1/4/2006	Attended planning meeting for Delphi Corporation 2006 audit. Discussed audit scoping, timing, staffing, etc.	4.2			AI
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2006	2006 Audit multi-location scoping analysis preparation.	3.9			AI
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/4/2006	Internal planning meeting to discuss key action items related to auditor transition. 1st qtr SAS 100 review and overall engagement planning.	4.1			AI
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Discussions with Hatzfeld and Pagac regarding planning activities for Delphi	1.2			AI
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Initial audit planning meeting	2.8			AI
Henning	Jeffrey M.	JMH	Partner	1/4/2006	Planning meeting with 404 team	1.6			AI
Miller	Nicholas S.	NSM	Manager	1/4/2006	Attend planning meeting for the Delphi engagement.	4.5			AI
Pagac	Matthew M.	MMP	Manager	1/4/2006	Delphi Planning Meeting	4.0			AI

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	1/4/2006	Additional discussions with team on Delphi Timing and Scoping	2.6			A1
Pagac	Matthew M.	MMP	Manager	1/4/2006	Discussions with M. Hatzfeld and J. Henning on Delphi Planning	2.6			A1
Pagac	Matthew M.	MMP	Manager	1/4/2006	Discussions with A. Kulikowski on Delphi Scoping and review of files	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/4/2006	Analysis of fees for 2006 audit of Delphi	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/4/2006	Delphi team meeting	6.8			A1
Simpson	Jamie	JS	Senior Manager	1/4/2006	Preparation of audit staffing template for 2005 audit.	0.9			A1
Simpson	Jamie	JS	Senior Manager	1/4/2006	Preparation of Delphi audit planning meeting agenda and materials.	7.2			A1
Tanner	Andrew J.	AJT	Senior Manager	1/4/2006	Development of Projected Application Scope document for IT audit	3.1			A1
Tanner	Andrew J.	AJT	Senior Manager	1/4/2006	Development of Estimated Hours / Fees for IT audit	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/5/2006	Correspondence with J. Hasse regarding Audit Engagement Team information.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/5/2006	Discussion with S. Sheckell regarding audit planning	1.1			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Scoping discussions with M. Hatzfeld.	0.6			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Review prior year Delphi Scoping Files and Initial Work on Current Year Scoping	4.0			A1
Pagac	Matthew M.	MMP	Manager	1/5/2006	Delphi Scoping meeting with A. Kulikowski and D. Bayles.	1.8			A1
Sheckell	Steven F.	SFS	Partner	1/5/2006	Discussions with K. Asher regarding audit planning	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Discussion with S. Kettlewell regarding Delphi tax pre-approvals.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Time spent responding to international emails for Delphi pre-approvals.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Preparation of audit planning meeting agendas for Corporate and divisional meetings.	4.1			A1
Simpson	Jamie	JS	Senior Manager	1/5/2006	Preparation of listing of international countries in which Delphi operates for D. Masteller.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Begin preparation of Delphi contact list per J. Simpson.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Preparation of Audit Planning Meeting presentations per J. Simpson.	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Correspondence with team and J. Cowie regarding Delphi Audit Engagement Team Information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/6/2006	Correspondence with L. Justice regarding Delphi Planning Meeting - February 28th Availability for J. Henning.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/6/2006	Preparation of draft SAS 100 review program, client planning meeting agenda and workshop documentation related to firm's initial audit procedures requirements.	7.9			A1
Pagac Sheckell	Matthew M. Steven F.	MMP SFS	Manager Partner	1/6/2006 1/6/2006	Review and respond to Delphi related emails Review of international communication regarding Q1 procedures	0.8 2.1			A1 A1
Simpson	Jamie	JS	Senior Manager	1/6/2006	Attend Delphi audit team planning meeting on 1/4	6.9			A1
Simpson	Jamie	JS	Senior Manager	1/6/2006	Preparation for Delphi audit planning meeting on 1/4	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with G. Curry regarding Delphi Space.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/9/2006	Correspondence with J. Cowie regarding Serial Numbers for engagement team information.	0.2			A1
Asher	Kevin F.	KFA	Partner	1/9/2006	Audit planning discussions with S. Sheckell	1.2			A1
Pagac	Matthew M.	MMP	Manager	1/9/2006	Discussions and research for Delphi Scoping	3.2			A1
Sheckell	Steven F.	SFS	Partner	1/9/2006	Audit planning discussions with K. Asher, etc.	3.9			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Finalization of Delphi audit staffing and updates to EPT.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Preparation of Delphi Initial International communication.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/9/2006	Discussion with M. Pagac on Delphi audit scoping analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Discussion with J. Simpson regarding family tree process.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with J. Rossie regarding Delphi Client Contacts.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Additional correspondence with J. Hasse regarding Audit Engagement Team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with team regarding Delphi Conference Call - Planning Meeting Agendas.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Revisions to Planning Meeting Agendas; including preparation of new agenda per J. Simpson.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Correspondence with J. Hasse regarding Serial Number for audit team information per J. Hasse.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/10/2006	Preparation of spreadsheet containing Audit Engagement Team information per J. Hasse, forward accordingly.	0.9			A1
Asher	Kevin F.	KFA	Partner	1/10/2006	Review of international communication regarding Q1 procedures	0.8			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2006	Audit Planning meeting preparation	2.2			A1
Henning	Jeffrey M.	JMH	Partner	1/10/2006	Discussion with company re: contract administration process for 2006	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Time spent updating 2006 Scoping Document	1.4			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Delphi team conf. call to discuss planning mtgs and scoping	1.9			A1
Pagac	Matthew M.	MMP	Manager	1/10/2006	Perform Preliminary Scoping Work	4.0			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Discussion with company re: contract administration process for 2006	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Conf. call with S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and M. Pagac to discuss planning mtg agendas and scoping.	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Review of agendas for planning meetings	1.5			A1
Sheckell	Steven F.	SFS	Partner	1/10/2006	Review of international communication regarding Q1 procedures	1.4			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Discussion with S. Sheckell regarding 2006 audit fees.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Preparation of initial international communication.	1.7			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Preparation of mtg agendas for corp and divisional planning mtgs.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/10/2006	Conf. call with S. Sheckell, J. Henning, M. Hatzfeld, A. Krabill and M. Pagac to discuss planning mtg agendas and scoping.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Revisions to International appendices per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with J. Hasse regarding February 6th logistics, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with J. Simpson regarding Revised Delphi scoping; format and print documentation accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Correspondence with C. Waligorski and J. Simpson regarding Traction - The E&Y Automotive Report list.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/11/2006	Preparation of contact list including domestic E&Y, Int'l E&Y and Delphi, including research for int'l information.	1.7			A1
Henning	Jeffrey M.	JMH	Partner	1/11/2006	Audit Planning Meeting with L. Marion	1.3			A1
Henning	Jeffrey M.	JMH	Partner	1/11/2006	Audit Planning Meeting with D. Bayles	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/11/2006	Review Scoping Emails and Document	0.3			A1
Pagac	Matthew M.	MMP	Manager	1/11/2006	Discussion with J. Henning on Delphi Planning	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	Planning meeting with D. Bayles	1.1			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	Planning meetings with L. Marion	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/11/2006	International scope and planning meetings	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Preparation of initial international instructions.	2.7			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Discussion with H. Aquino on Delphi engagement letters.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Review of audit scope analysis and agendas for planning meetings.	2.2			A1
Simpson	Jamie	JS	Senior Manager	1/11/2006	Discussion with H. Aquino on Delphi family tree validation process.	0.4			A1
Asher	Kevin F.	KFA	Partner	1/12/2006	Discussions with S. Sheckell regarding audit planning	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/12/2006	Review of 2004 10K and 1st/2nd qtr 2005 10Q's.	2.1			A1
Henning	Jeffrey M.	JMH	Partner	1/12/2006	Call with Derek re: Internal Audit Plan	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/12/2006	Scoping Meeting with A. Kulikowski .	2.2			A1
Pagac	Matthew M.	MMP	Manager	1/12/2006	Preparation for scoping meeting with A. Kulikowski	0.6			A1
Sheckell	Steven F.	SFS	Partner	1/12/2006	Discussions with team regarding audit planning	2.6			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Discussion with A. Krabill on audit status.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	1/12/2006	Discussion with A. Ventimiglia regarding Delphi staffing.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Conference call with D. Kolano to discuss audit transition/Q1/404.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/12/2006	Preparation of initial audit instructions for Delphi international teams.	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Coordination of Delphi Audit Coordination/Status meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Finalization of DRAFT - Delphi Audit Transition Instructions - 2006 Audit per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/13/2006	Discussions with J. Simpson, S. Kettlewell and D. Kelley regarding DRAFT - Delphi Audit Transition Instructions - 2006 Audit (pre-approval schedule).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/13/2006	Review of 2004 10K and 1st/2nd qtr 2005 10Q's.	2.3			A1
Pagac	Matthew M.	MMP	Manager	1/13/2006	Delphi discussions with S. Sheckell and J. Henning, review Scoping Document accordingly.	0.6			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	1/13/2006 1/13/2006	Discussions with team regarding audit scope Discussion with M. Rothmund regarding role on Delphi audit.	2.1 0.3			A1 A1
Simpson	Jamie	JS	Senior Manager	1/13/2006	Discussion with H. Aquino regarding Delphi audit instructions.	0.2			A1
Tanner	Andrew J.	AJT	Senior Manager	1/13/2006	Development of Estimated Hours / Fees for IT audit	2.1			A1
Sheckell Aquino	Steven F. Heather	SFS HRA	Partner Client Serving Associate	1/14/2006 1/16/2006	Review international correspondence Various revisions to Delphi Audit Transition Instructions - 2006 Audit per team.	2.9 1.4			A1 A1
Asher Henning Pagac	Kevin F. Jeffrey M. Matthew M.	KFA JMH MMP	Partner Partner Manager	1/16/2006 1/16/2006 1/16/2006	Discussions with team regarding audit scope Review of interoffice transition instructions Send email regarding audit planning vs. audit advisory services & staffing.	1.3 1.1 0.2			A1 A1 A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review of International correspondence	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review audit scoping templates	1.8			A1
Sheckell	Steven F.	SFS	Partner	1/16/2006	Review planning correspondence for audit	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson regarding Delphi Agendas	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson regarding International Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with J. Simpson and C. Tosto regarding Delphi Pre-Approval Template	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Revise Delphi Audit Transition Instructions - 2006 Audit per J. Simpson, forward and correspondence accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/17/2006	Correspondence with L. Justice and J. Simpson regarding Delphi Planning Meeting - February 28th Availability for J. Henning.	0.2			A1
Asher Henning	Kevin F.	KFA	Partner	1/17/2006	Review planning documents	1.1			A1
Pagac	Jeffrey M.	JMH	Partner	1/17/2006	Planning meetings and agendas - regional FD's	0.8			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Planning Meeting	1.6			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Work on scoping - update based on allied numbers	3.3			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Staffing discussion - review and respond to planning emails.	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/17/2006	Review MTC Scoping File and Discussion with M. Wenner..	0.4			A1
Sheckell	Steven F.	SFS	Partner	1/17/2006	Review planning documents	2.2			A1
Sheckell	Steven F.	SFS	Partner	1/17/2006	Draft various correspondence regarding 2006 audits	2.9			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Updating EY contact list for T. Bishop of Delphi.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with M. Pagac on audit staffing and scope.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Coordination of int'l planning conf. calls with EY teams.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Time responding to Luxembourg on 2006 pre-approvals/process.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with H. Aquino on initial audit instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Preparation of planning mtg agenda.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with C. Tosto on pre-approval process/Luxembourg.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Time spent updating initial audit instructions to international teams.	1.5			A1

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Simpson	Jamie	JS	Senior Manager	1/17/2006	Meeting with J. Henning, K. Asher, S. Sheckell and M. Pagac on audit status updates.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Responding to staffing inquiries/conflicts for Delphi from staffing team.	2.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Conference call with M. Mazzeo regarding initial audit procedures/Q1 procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/17/2006	Discussion with S. Sheckell on 2006 audit responsibilities/timing of planning mtgs with Division FD's.	0.5			A1
Asher	Kevin F.	KFA	Partner	1/18/2006	Discussions with team regarding audit planning	0.9			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with A. Kulikowski on Scoping	0.2			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Prepare 2006 Preliminary Scoping	3.7			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with J. Simpson on Staffing	0.7			A1
Pagac	Matthew M.	MMP	Manager	1/18/2006	Discussion with A. Tanner on TSRS Contacts	0.1			A1
Sheckell	Steven F.	SFS	Partner	1/18/2006	Review fee and other planning matters	2.1			A1
Sheckell	Steven F.	SFS	Partner	1/18/2006	Review correspondence with international locations for 2006 audit	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Updates to Delphi 2006 audit staffing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Time responding to Delphi international emails.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation of preliminary E&Y tax contact list.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Discussion with M. Pagac on audit scoping analysis.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Discussion with E.R. Simpson regarding her role on Delphi.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation of email to Delphi Divisional FD's on Q1 procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Coordination of Delphi international initial audit procedure conf. calls.	1.2			A1
Simpson	Jamie	JS	Senior Manager	1/18/2006	Preparation/changes to initial audit procedures email to E&Y intl teams.	0.7			A1
Wardrobe	Peter J.	PJW	Senior	1/18/2006	Planning for 2006 TSRS audit procedures.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Correspondence with K. Fisher and J. Simpson regarding Quickplace.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Correspondence with J. Simpson regarding Delphi Agendas; update accordingly.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	1/19/2006	Preparation of package of E&Y Audit Transition Instructions - 2006 Audit per J. Simpson for conference call.	0.3			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	Research various independence matters	1.2			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	International introductory calls	1.9			A1
Sheckell	Steven F.	SFS	Partner	1/19/2006	Preparation for company planning meetings	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Time spent researching Delphi independence questions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussions with M. Martin and S. Sheckell on Delphi independence questions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Divisional FD conf. call coordination.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Review of Delphi audit scoping analysis.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussion with W. Tilotti at Delphi on EY online.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Conf. call with Brazil team to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Discussion with France team to discuss initial audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Coordination of Delphi intl team conf. calls to discuss initial audit procedures.	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/19/2006	Time spent responding to international email inquiries from E&Y audit teams on Delphi.	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	1/19/2006	Development and review of scoping/ resourcing document	1.1			A1
Wardrope Aquino	Peter J. Heather	PJW HRA	Senior Client Serving Associate	1/19/2006 1/20/2006	Planning for 2006 TSRS audit procedures. Create Mexico entity list per J. Simpson.	4.1 0.4			A1 A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Correspondence with J. Simpson regarding Quickplace vs. gETD.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/20/2006	Discuss Asia and Europe audit planning meeting agendas with J. Simpson.	0.2			A1
Asher	Kevin F.	KFA	Client Serving Associate Partner	1/20/2006	Discussion with S. Sheckell regarding audit planning	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/20/2006	Preliminary 2006 scoping by division (domestic/international), by trial balance	9.7			A1
Sheckell	Steven F.	SFS	Partner	1/20/2006	Coordination with international offices	2.9			A1

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Simpson	Jamie	JS	Senior Manager	1/20/2006	Preparation of Regional conf. call agenda.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Review of Delphi partners/mgrs for conflicts with other engagements.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Mexico to discuss initial audit procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Discussion with A. Ventimiglia regarding Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Poland team to discuss initial audit procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Conf. call with Germany team to discuss initial audit procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Discussion with A. Krabill on Quickplace and initial audit procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Preparation of summaries for our int'l teams with local financial information.	2.1			A1
Simpson	Jamie	JS	Senior Manager	1/20/2006	Time responding to international emails from E&Y teams regarding scope/timing.	1.5			A1
Izzo	Tamara H.	THI	Partner	1/23/2006	Review planning documentation for discussion in IT Kick-off Meeting and provide feedback	3.4			A1
Sheckell Tanner	Steven F. Andrew J.	SFS AJT	Partner Senior Manager	1/23/2006 1/23/2006	Planning for 1st quarter review Meeting with J. Piazza and T. Bomberski to begin audit planning (plan, timing)	1.1 0.9			A1 A1
Tanner	Andrew J.	AJT	Senior Manager	1/23/2006	Meeting with T. Bomberski, B. Garvey, and M. Bentley to discuss audit approaches for 2006	1.2			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	1/24/2006 1/24/2006	International conference calls International coordination.	3.8 0.4			A1 A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Preparation of agenda for Regional FD conf. calls	1.0			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Discussion with S. Sheckell on Delphi consents/waivers.	0.3			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with China to discuss initial audit procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with Austria to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with S. Korea to discuss initial audit procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with Czech Republic regarding initial audit procedures.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	1/24/2006	Conf. call with sr. mgr on Allergen to discuss initial audit procedures and Q1 procedures.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Preparation of Delphi Austria summary of legal entities and financial info for EY Austria.	0.5			A1
Simpson	Jamie	JS	Senior Manager	1/24/2006	Discussion with D. Masteller regarding Hungary audit codes and preparation of email to Hungary team.	0.5			A1
Wardrope	Peter J.	PJW	Senior	1/24/2006	Preparation of planning documentation and staffing of engagement for 2006.	1.8			A1
Wardrope	Peter J.	PJW	Senior	1/24/2006	Assembly of audit programs for technologies in use at Delphi in preparation for 2006 audit procedures.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Updates to Delphi Regional agendas; correspondence with J. Simpson accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Preparation of list for Traction - The E&Y Automotive Report per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	1/25/2006	Coordination of availability of Delphi Divisional Kick-Off Meetings per J. Simpson, correspondence with accordingly.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Internal planning/scoping meeting.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Identification of and correspondence with international team members.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/25/2006	Review of partner biographies.	1.9			A1
Henning Pagac	Jeffrey M. Matthew M.	JMH MMP	Partner Manager	1/25/2006 1/25/2006	Planning meeting prep - Asia call Review scoping, correspondence and discussion of staffing.	0.7 0.8			A1 A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	1/25/2006 1/25/2006	Planning for international calls Review of undertaking/consents drafted by Delphi.	1.2 0.7			A1 A1
Simpson	Jamie	JS	Senior Manager	1/25/2006	Discussion with S. Sheckell and K. Asher on undertakings/consents.	0.2			A1
Simpson	Jamie	JS	Senior Manager	1/25/2006	Coordination of Delphi Divisional /regional planning meetings.	2.5			A1
Steih Aquino	Paul W. Heather	PWS HRA	Partner Client Serving Associate	1/25/2006 1/26/2006	Independence issues follow-up. Preparation of emails regarding Delphi contact list information per J. Simpson.	2.0 0.2			A1 A1
Asher	Kevin F.	KFA	Associate Partner	1/26/2006	International planning calls	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior	1/26/2006	International planning calls	2.1		A1	
				1/26/2006	Preparation for conf call with J. Enzor.	0.3		A1	
Simpson	Jamie	JS	Senior Manager	1/26/2006	Coordination of Delphi divisional planning mtgs.	0.7		A1	
Simpson	Jamie	JS	Senior Manager	1/26/2006	Conf. call with J. Enzor to discuss audit planning.	1.1		A1	
Simpson	Jamie	JS	Senior Manager	1/26/2006	Discussion with K. Asher and S. Sheckell on Delphi planning.	0.6		A1	
Simpson	Jamie	JS	Senior Manager	1/26/2006	Preparation of email to J. Enzor summarizing conf. call.	0.6		A1	
Aquino	Heather	HRA	Client	1/27/2006	Preparation of Asia contact list per J. Simpson; forward accordingly.	0.6		A1	
Aquino	Heather	HRA	Serving Associate	1/27/2006	Updates to contact list per incoming emails from international locations.	0.7		A1	
Sheckell	Steven F.	SFS	Partner	1/27/2006	International conference call to discuss Delphi UK audit	0.9		A1	
Simpson	Jamie	JS	Senior Manager	1/27/2006	Coordination of planning meetings with Delphi	0.5		A1	
Simpson	Jamie	JS	Senior Manager	1/27/2006	Conf. call with the UK to discuss initial audit procedures.	0.6		A1	
Aquino	Heather	HRA	Client	1/30/2006	Update Delphi Contact Information per incoming emails.	0.3		A1	
Hatzfeld Jr.	Michael J.	MJH	Serving Associate	1/30/2006	Summarization of business, accounting and auditing risks based upon review of 2004 10K.	3.6		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2006	Review of proposal document.	2.3		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/30/2006	Internal planning meetings.	2.1		A1	
Pagac	Matthew M.	MMP	Manager	1/30/2006	Prepare scoping discussion agenda	0.9		A1	
Pagac	Matthew M.	MMP	Manager	1/30/2006	Review and Revise Scoping Document	1.3		A1	
Pagac	Matthew M.	MMP	Manager	1/30/2006	Scoping Discussion with Team Members	1.3		A1	
Pagac	Matthew M.	MMP	Manager	1/30/2006	Discussion of Scoping document with J. Simpson	0.3		A1	
Pagac	Matthew M.	MMP	Manager	1/30/2006	Discussion with A. Kulikowski and correspondence on Scoping	0.2		A1	
Simpson	Jamie	JS	Senior Manager	1/30/2006	Conf. call with team to discuss Delphi I/C scoping	1.5		A1	

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Simpson	Jamie	JS	Senior Manager	1/30/2006	Discussion with M. Pagac regarding Delphi scoping analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2006	Correspondence with J. Hasse and G. Curry regarding 2/6/06 set-up details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	1/31/2006	Various correspondence with J. Simpson regarding Delphi February/March Meeting Schedule; update accordingly.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Research of company background.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Review of company web-site.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	1/31/2006	Review of 2005 8K filings.	3.7			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2006	Conf. call with D. Bayles re: 404 planning	0.6			A1
Henning	Jeffrey M.	JMH	Partner	1/31/2006	Conf call with J. Simpson/S. Sheckell re: D. Bayles meeting	0.4			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Meeting Preparation	0.4			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Post meeting discussion with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	1/31/2006	Meeting with David Bayles and A. Kulikowski re scoping.	1.8			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Coordination of divisional planning meetings.	0.7			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Discussion with S. Sheckell regarding scope meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Meeting with A. Kulikowski and D. Bayles to discuss 2006 I/C scope.	2.5			A1
Simpson	Jamie	JS	Senior Manager	1/31/2006	Discussion with S. Sheckell and J. Henning regarding Delphi I/C scope analysis.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Review ARM's for all individuals staffed per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Correspondence with team regarding Delphi TSRS Meeting - February 13th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Correspondence with J. Hasse and G. Curry regarding 2/6/06 set-up details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Preparation of email regarding Delphi Planning/Training Event - *Save the Date*.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/1/2006	Various correspondence regarding Delphi February/March Meeting Schedule; update accordingly.	0.8			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Discussions with team regarding audit planning	1.7			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Discussion with S. Sheckell and J. Simpson regarding consents/waivers	1.1			A1
Asher	Kevin F.	KFA	Partner	2/1/2006	Conf. call with Regional FD F. Degueldre to discuss audit planning.	1.3			A1
Pacella	Shannon M.	SMP	Manager	2/1/2006	Review IT SOX framework	2.9			A1
Pagac	Matthew M.	MMP	Manager	2/1/2006	Staffing Discussions with Rontal, N. Miller and J. Simpson and best practices with A. Kulikowski.	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/1/2006	Planning meetings with team to discuss various issues	2.7			A1
Sheckell	Steven F.	SFS	Partner	2/1/2006	Conference call with Delphi Europe to discuss audit plan and scope	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Coordination of Delphi divisional planning mtgs.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with A. Krabill on planning mtg dates.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with S. Sheckell and K. Asher regarding audit scope.	0.4			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Discussion with S. Sheckell and K. Asher regarding consents/waivers.	1.0			A1
Simpson	Jamie	JS	Senior Manager	2/1/2006	Conf. call with Regional FD F. Degueldre to discuss audit planning.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/1/2006	Development of Estimated Hours / Fees for IT audit	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/1/2006	Alignment of resources to (local and international) to IT audit plan	1.4			A1
Wardrope	Peter J.	PJW	Senior	2/1/2006	Delphi planning session for 2006 audit	2.9			A1
Wardrope	Peter J.	PJW	Senior	2/1/2006	Preparation of 2006 audit planning materials	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/2/2006	Correspondence with team regarding Delphi TSKS Meeting - February 13th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/2/2006	Correspondence with team regarding Delphi Planning/Training Event - *Save the Date*.	0.2			A1
Pacella	Shannon M.	SMP	Manager	2/2/2006	Prepare meeting materials for SOX IT kickoff	1.6			A1
Sheckell	Steven F.	SFS	Partner	2/2/2006	International coordination regarding various services	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/2/2006	Coordination of divisional planning mtgs.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/2/2006	Review of Delphi staffing and teams for Q1 procedures.	2.0			A1
Stille	Mark Jacob	MJS	Staff	2/2/2006	Time spent on scope comparison of E&Y testing locations (applications) to CAS testing.	2.0			A1
Tanner	Andrew J.	AJT	Senior Manager	2/2/2006	Development of IT walkthrough guidelines for international resources	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	2/2/2006	Development of Projected Application Scope document for IT audit (global locations)	1.9			A1
Wardrobe	Peter J.	PJW	Senior	2/2/2006	Preparation of 2006 audit planning materials	3.7			A1
Wardrobe	Peter J.	PJW	Senior	2/2/2006	Internal team coordination meeting for 2006 audit	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/3/2006	Revisions to Delphi meeting schedule, forward accordingly per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/3/2006	Correspondence with S. Jackson and J. Simpson regarding technology meeting.	0.7			A1
Izzo	Tamara H.	THI	Partner	2/3/2006	Attend SOX IT kick off meeting	5.6			A1
Pacella	Shannon M.	SMP	Manager	2/3/2006	Review IT SOX framework	4.4			A1
Sheckell	Steven F.	SFS	Partner	2/3/2006	Attend IT meeting at Delphi	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/3/2006	Coordination of Delphi Divisional planning mtgs	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/3/2006	Development of IT walkthrough procedures	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	2/3/2006	Development of IT Sampling Procedure for Delphi audit	2.6			A1
Wardrobe	Peter J.	PJW	Senior	2/3/2006	Planning session debrief	1.6			A1
Wardrobe	Peter J.	PJW	Senior	2/3/2006	Delphi 2006 planning session with Delphi management	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Meeting at Delphi regarding security badge, introduction and IT matters.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Correspondence with A. Krabill regarding Delphi slides; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/6/2006	Correspondence with J. Hasse regarding meeting on February 9th, network access, etc.	0.2			A1
Schaffert	Glen A.	GAS	Partner	2/6/2006	Review of draft consents/waivers related to section 102 and 106	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell Wardrobe	Steven F.	SFS	Partner	2/6/2006	Review planning material	1.2			A1
	Peter J.	PJW	Senior	2/6/2006	Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors and reviewers.	3.4			A1
Wardrobe	Peter J.	PJW	Senior	2/6/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	5.5			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Correspondence with A. Krabill regarding Delphi Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Correspondence with M. Pagac regarding Delphi Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Various correspondence with J. Hasse regarding meeting on February 9th.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/7/2006	Various correspondence with P. Wardrobe regarding Delphi Work Room, network access, etc.	0.3			A1
Pacella Pagac	Shannon M.	SMP	Manager	2/7/2006	Review Mgmt's SOX Control Framework	2.1			A1
	Matthew M.	MMP	Manager	2/7/2006	Discussion with M. Hatzfeld re procedures memo	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion regarding staffing with Karen & Jamie	0.5			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with A. Kulikowski re: sig def & framework	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with D. Bayles - Sig deficiencies	0.3			A1
	Matthew M.	MMP	Manager	2/7/2006	Review of Delphi Framework and summarization of comments	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/7/2006	Research PCAOB & Significant Deficiencies for Delphi	2.6			A1
Tanner	Andrew J.	AJT	Senior	2/7/2006	- Discussion with Jeff and D. Bayles	1.1			A1
Tanner	Andrew J.	AJT	Manager	2/7/2006	Alignment of resources to IT plan	3.5			A1
Tanner	Andrew J.	AJT	Senior	2/7/2006	Review of Delphi Control Framework	2.7			A1
Wardrobe	Peter J.	PJW	Senior	2/7/2006	Development/review of Delphi Scope/ Timing	3.7			A1
					Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors and reviewers.				

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	2/7/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Correspondence with J. Simpson regarding Conference Call with the CBK re Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Revisions to Delphi Meeting Schedule; correspondence with J. Simpson accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Various coordination of network and security access for TSRS and audit individuals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Correspondence with J. Simpson regarding Delphi TSRS Meeting - February 13th location.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/8/2006	Preparation of email to team regarding Delphi Audit Engagement Team Information for security and network access.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Research of company background.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Review of company web-site.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/8/2006	Review of 2005 8K filings.	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/8/2006	Review planning documentation	1.4			A1
Pacella	Shannon M.	SMP	Manager	2/8/2006	Provide mgmt feedback on SOX control framework	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Review Delphi related emails	0.5			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Preparation of Initial Review Procedures Memo	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Prepare the Initial Review Procedures Memo	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Staffing/Planning discussion with J. Simpson	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/8/2006	Prepare the Initial Review Procedures Memorandum	2.7			A1
Sheckell Simpson	Sтивен F. Jamie	SFS JS	Partner Senior Manager	2/8/2006	Meeting with tax department for planning	1.8			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Time spent responding to emails from E&Y international teams re: Delphi	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Review of initial audit procedures memo.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/8/2006	Preparation of email to international statutory locations.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/8/2006	Preparation of agenda for planning mtgs with L. Marion and Divisional FD's on 2/9.	1.0			A1
Tanner	Andrew J.	AJT	Senior Manager	2/8/2006	Development/review of IT walkthrough plans	2.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/8/2006	Alignment of resources to Delphi IT workplan	1.2			A1
Tosto	Cathy I.	CIT	Partner	2/8/2006	Meeting with S. Kihn and J. Erickson regarding 109 process, discuss discrete items, etc process with foreign entities	2.0			A1
Wardrobe	Peter J.	PJW	Senior	2/8/2006	Preparation of E&Y audit communication documents for Delphi management to distribute to site assessors and reviewers.	3.1			A1
Wardrobe	Peter J.	PJW	Senior	2/8/2006	Preparation of Delphi 2006 audit planning materials including scope document and communication with international E&Y teams.	3.2			A1
Wardrobe	Peter J.	PJW	Senior	2/8/2006	Review of TSRS team staffing requirements and budget	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Correspondence with J. Simpson regarding Fax and Printer(s) for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Correspondence with K. Fisher regarding IT matters concerning new team at Delphi.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Various coordination of network and security access for TSRS and audit individuals.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/9/2006	Preparation of email to team regarding Delphi TSRS Meeting - February 13th (reminder).	0.2			A1
Asher	Kevin F.	KFA	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	4.9			A1
Damodaran	Tarun	TD	Staff	2/9/2006	Time spent mapping Delphi controls to EY Test of Controls	7.2			A1
Henning	Jeffrey M.	JMH	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	4.3			A1
Sheckell	Steven F.	SFS	Partner	2/9/2006	1st quarter planning meetings with Divisional FD's	5.4			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with L. Marion to discuss audit planning status.	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with D. Kolano and B. Thelan to discuss internal audit plan.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/9/2006	Conf. call with Delphi Division FD's to discuss Q1/initial audit procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Preparation of email to UK team regarding legal entities, financial info, other.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Conf. call with M. Pagac and M. Hatzfeld regarding initial audit procedures memo.	0.6			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg with K. Asher, S. Sheckell and J. Henning to discuss division planning mtg agenda and other meeting agendas.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/9/2006	Mtg. with Delphi M&A individuals and L. Marion to discuss carve out audits.	0.5			A1
Stille	Mark Jacob	MJS	Staff	2/9/2006	Created budget to actual analysis for '06 audit.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/9/2006	IT Budget preparation/review	2.5			A1
Tanner	Andrew J.	AJT	Senior Manager	2/9/2006	Development/review of IT walkthrough procedures	1.5			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of Delphi 2006 audit scope document.	2.8			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of team budget and staffing assignments.	3.2			A1
Wardrope	Peter J.	PJW	Senior	2/9/2006	Preparation of communication with international E&Y teams.	3.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Work on divisional PowerPoint presentations per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Preparation of email to team regarding Delphi - Monday, February 13th Details.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Various coordination of network and security access for TSRS and audit individuals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Discussions with J. Simpson and A. Menth regarding Delphi Conference Call with the CBK.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/10/2006	Work on accommodations for S. Sheckell, K. Asher, J. Henning and N. Miller for Warren Division trip.	0.7			A1
Damodaran	Tarun	TD	Staff	2/10/2006	Time spent mapping Delphi controls to EY Test of Controls	8.1			A1
Pagac	Matthew M.	MMP	Manager	2/10/2006	Discussion of initial review procedures memo	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/10/2006	Coordination of Delphi Divisional meetings and preparation of agendas.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	2/10/2006	Preparation of Delphi 2006 audit planning materials including scope document, budget, staffing assignments, communication with international E&Y teams.	9.3			A1
Fitzpatrick	Michael J.	MJF	Partner	2/11/2006	Discussion with audit team regarding Q1 initial audit procedures	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Correspondence with K. Fisher, S. Sheckell and J. Simpson regarding printer/fax options.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/13/2006	Work on coordination of network connection with J. Hasse, K. Fisher, J. Cowie and E. Marold, including temporary printer.	1.6			A1
Asher	Kevin F.	KFA	Partner	2/13/2006	Research regarding scope of 404 TSRS and FS audits.	3.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/13/2006	Prepare timely interoffice engagement instructions draft	4.4			A1
Avila-Villegas	Vanessa	VAV	Senior	2/13/2006	Review general information regarding Delphi, revenue, products, etc for preparation of planning documents	2.1			A1
Damodaran	Tarun	TD	Staff	2/13/2006	Preparing the IT Planning Session Draft PowerPoint slides.	4.3			A1
Henning Horner	Jeffrey M. Kevin John	JMH KJH	Partner Staff	2/13/2006 2/13/2006	IT audit planning meeting at Delphi Began reconciliation of internal controls based on framework received by Delphi.	3.2 3.2			A1 A1
Horner	Kevin John	KJH	Staff	2/13/2006	Tracked down all 8-K reports issued by Delphi for the month of the December and all reports issued since Jan. 1	0.9			A1
Horner	Kevin John	KJH	Staff	2/13/2006	Tour of conference rooms assigned to for the audit team preparation of audit room, connectivity to the internet	1.9			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Read Delphi's 12/31/2004 10-K filing with the SEC.	2.4			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Prepared preliminary assessment of planning materiality	2.2			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Reviewed AICPA SOP90-7 for applicability to Delphi Corporation	1.3			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Created the 2006 Engagement file in AWS for Delphi Corporation.	0.8			A1
Marold	Erick W.	EWM	Senior	2/13/2006	Worked with S. Begin (Delphi IT) to obtain internet access, remote connection and printer access.	1.4			A1

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Miller	Nicholas S.	NSM	Manager	2/13/2006	Time spent traveling to Cleveland for a Delphi meeting at the Packard Division.	1.6			A1
Pacella	Shannon M.	SMP	Manager	2/13/2006	Meeting with audit team to discuss budget and scope for 2006.	2.6			A1
Pacella	Shannon M.	SMP	Manager	2/13/2006	Preparing for meeting with audit team to discuss budget and IT scope.	1.9			A1
Sheckell	Steven F.	SFS	Partner	2/13/2006	IT planning meeting	4.1			A1
Simpson	Emma-Rose S.	ESS	Intern	2/13/2006	Prepared Understanding the Business Template for Delphi engagement.	3.7			A1
Simpson	Emma-Rose S.	ESS	Intern	2/13/2006	Prepared planning materiality and tolerable error calculation for engagement.	2.3			A1
Simpson	Jamie	JS	Senior	2/13/2006	Discussion with P. Wardrope on IT audit scope.	0.5			A1
Simpson	Jamie	JS	Senior	2/13/2006	Meeting with TSRS team to discuss 2006 audit scope for IT.	2.5			A1
Simpson	Jamie	JS	Senior	2/13/2006	Discussion with S. Sheckell and K. Asher regarding audit planning.	0.5			A1
Simpson	Jamie	JS	Senior	2/13/2006	Discussions with E. Marold regarding Q1 planning procedures.	2.1			A1
Simpson	Jamie	JS	Senior	2/13/2006	Discussion with audit team regarding Delphi overview, scope of Q1, etc.	0.9			A1
Simpson	Jamie	JS	Senior	2/13/2006	Discussion with V. Avila regarding international audit instructions.	1.6			A1
Tanner	Andrew J.	AJT	Senior	2/13/2006	Development of task list for IT audit team	1.1			A1
Tanner	Andrew J.	AJT	Senior	2/13/2006	Development of resource plan, and updates to corresponding budget	3.3			A1
Tanner	Andrew J.	AJT	Senior	2/13/2006	Meeting with core audit team to plan IT scope and timing for audit	2.6			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared TB mapping for audit scoping	3.1			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared budget based on scope changes	2.4			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Integrated audit timeline with Delphi management	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/13/2006	Prepared Delphi control framework to PCP reconciliation	2.8			A1
Asher	Kevin F.	KFA	Partner	2/14/2006	Meetings with Packard division on audit planning	7.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/14/2006	Prepare timely interoffice engagement instructions draft	8.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	2/14/2006	Preparation of e-mails to and phone calls with R. Jobe and C. Anderson to coordinate divisional planning meetings.	0.4			A1
Damodaran	Tarun	TD	Staff	2/14/2006	Preparing the work plan template doc from AWS.	8.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Travel time to Warren, Ohio.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Packard divisional planning meeting.	5.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/14/2006	Travel time to Warren, Ohio for Packard planning meeting	3.2			A1
Henning	Jeffrey M.	JMH	Partner	2/14/2006	Plant visit - Packard Division Warren	1.6			A1
Henning	Jeffrey M.	JMH	Partner	2/14/2006	Delphi onsite planning meeting at Packard division-Warren, Ohio	3.4			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began filling out Internal Control Fraud Considerations based on research.	0.8			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Continued internal control reconciliation - needed to determine how we could efficiently set up our AWS file for the engagement.	2.2			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began researching information to fill out Internal Control Fraud Considerations report.	1.5			A1
Horner	Kevin John	KJH	Staff	2/14/2006	Began preparation of matrices for our analysis of Delphi's internal controls - our objective was to trace controls to financial statement risks.	5.5			A1
Marold	Erick W.	EWM	Senior	2/14/2006	Review of Payroll control template.	1.1			A1
Marold	Erick W.	EWM	Senior	2/14/2006	AWS Engagement setup - Reviewed activities 1-4 to determine audit required timing and staffing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Plant tour of the River Road facility of Packard division	1.5			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Meeting with the Packard Division, including the financial staff at the division, and five members of the EY team.	3.2			A1
Miller	Nicholas S.	NSM	Manager	2/14/2006	Time spent traveling to Warren, OH from Cleveland for Packard meeting and from Warren, OH back to Toledo.	2.8			A1
Pacella	Shannon M.	SMP	Manager	2/14/2006	Discuss work program content with TSRS team	1.0			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion w/ B. Preuter regarding Saginaw walkthroughs	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Review of planning items	0.6			A1

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Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion with D. Knill regarding Q1 procedures	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Update discussion with J. Simpson on planning activities	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussions with Team, re framework	3.1			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Email correspondence for planning meetings	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/14/2006	Discussion of planning items with J Simpson	0.8			A1
Sheckell	Steven F.	SFS	Partner	2/14/2006	Visit to Packard division for planning meetings	9.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/14/2006	Prepared Understanding the Business Template for Delphi.	8.7			A1
Simpson	Emma-Rose S.	ESS	Intern	2/14/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with P. Wardrope regarding IT scope.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with M. Pagac regarding Q1 planning procedures.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Discussion with V. Avila regarding international instructions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/14/2006	Preparation of email responses to E&Y Korea and E&Y China regarding audit fees/scope/independence.	1.2			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Prepared budget based on scope changes	0.7			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Finalized staffing and scheduling for engagement	1.7			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Discussed GM audit strategy with engagement management	0.9			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Prepared required milestones documents for Delphi engagement	1.2			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Created application/divisional mapping and TB coverage workbook	3.6			A1
Wardrope	Peter J.	PJW	Senior	2/14/2006	Confirmed omission of applications with core assurance team and TSRS management	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/15/2006	Prepare timely interoffice engagement instructions draft	5.1			A1
Avila-Villegas	Vanessa	VAV	Senior	2/15/2006	Prepare non-timely interoffice engagement instructions draft	3.8			A1
Damodaran	Tarun	TD	Staff	2/15/2006	Putting together work Program templates and worked on Manage Change work program.	7.4			A1
Horner	Kevin John	KJH	Staff	2/15/2006	Prepared materials for M. Pagac's presentation in Saginaw for 2/16/06.	0.2			A1

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Horner	Kevin John	KJH	Staff	2/15/2006	Conducted analysis of Delphi's internal controls and associated with financial statement risks.	8.3			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Preparation of the Quarterly Review Program.	3.7			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Initial review of the "Understanding the Business Template"	1.1			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Researching SAS100 requirements for interim review requirements as applicable to Delphi	2.4			A1
Marold	Erick W.	EWM	Senior	2/15/2006	Time spent with M. Pagac finalizing comments for Delphi regarding their fixed asset control framework.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/15/2006	Discuss timing of audit procedures and resources.	2.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review of Delphi Framework and summarization of comments	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussion w/ J. Volek regarding framework	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review Fixed Asset Framework	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Coordination for E&C meeting	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Planning discussions with team	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Preparation for Saginaw Meeting	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Coordination for Saginaw Meeting	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussions on framework with A. Kulikowski	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Revisions to initial procedures memo	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Saginaw Discussions with J. Henning	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Planning discussions with J. Henning	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Meetings with Delphi - J. Volek, validators.	1.8			A1
Pagac	Matthew M.	MMP	Manager	2/15/2006	Orientation to Delphi including computer set up.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	2/15/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	8.3			A1
Simpson	Jamie	JS	Senior	2/15/2006	Review of initial audit procedures memo.	0.6			A1
Simpson	Jamie	JS	Senior	2/15/2006	Introductions to I/C validators at Delphi.	0.5			A1
Simpson	Jamie	JS	Manager	2/15/2006	Preparation of Corporate audit planning mtg agenda.	1.1			A1
Simpson	Jamie	JS	Senior	2/15/2006	Discussion with G. Walters on Delphi charge codes.	0.2			A1
Simpson	Jamie	JS	Manager	2/15/2006	Mtg with J. Volek to discuss SSC organization and processes.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold and M. Pagac on Delphi framework.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with V. Avila on international audit instructions.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Time spent responding to international emails from China, UK and Germany.	2.1			A1
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold on Q1 client assistance listing and programs.	0.5			A1
Wardrope	Peter J.	PJW	Senior Manager	2/15/2006	Prepared testing procedures workplan templates	2.7			A1
Wardrope	Peter J.	PJW	Senior Manager	2/15/2006	Prepared communication protocols document for international teams	3.7			A1
Asher	Kevin F.	KFA	Partner	2/16/2006	Attend Aftermarket initial planning meeting	2.3			A1
Asher	Kevin F.	KFA	Partner	2/16/2006	Attend Saginaw Steering initial planning meeting	2.8			A1
Avila-Villegas	Vanessa	VAV	Senior	2/16/2006	Review Delphi Control matrix (payroll)	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	2/16/2006	Prepare non-timely interoffice engagement instructions draft	5.8			A1
Boehm	Michael J.	MJB	Manager	2/16/2006	Travel to Kokomo, IN for Delphi division planning meeting.	4.3			A1
Boehm	Michael J.	MJB	Manager	2/16/2006	Participated in audit planning meeting at DPSS Division. Attendees included K, Asher, S. Sheckell, C. Anderson (DPSS Finance Director).	3.2			A1
Damodaran	Tarun	TD	Staff	2/16/2006	Prepare draft for work program for Manage Change and Logical access.	8.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Saginaw divisional planning session.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Travel time to Saginaw, MI for purposes of Saginaw divisional planning session.	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/16/2006	Return travel time from Saginaw, MI for purposes of divisional planning session.	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/16/2006	Site Visit to Delphi Saginaw division	3.9			A1
Henning	Jeffrey M.	JMH	Partner	2/16/2006	Conf. call w/ A. Krabill re: E&S site visit	0.6			A1
Horner	Kevin John	KJH	Staff	2/16/2006	Preparation of internal control fraud considerations report.	2.6			A1
Horner	Kevin John	KJH	Staff	2/16/2006	Finished internal control framework matrices for our analysis of Delphi's internal controls.	6.4			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Additional review of the understanding the business template.	2.8			A1

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Marold	Erick W.	EWM	Senior	2/16/2006	Review of Delphi's Entity Level control documentation and development of audit strategy.	2.9			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Creating AWS - and reviewing WCGW's for applicability to Delphi (only partially complete)	2.8			A1
Marold	Erick W.	EWM	Senior	2/16/2006	Discussions with Staff regarding the areas assigned to them (Understanding the Business Template, ICFC, etc).	1.3			A1
Pacella	Shannon M.	SMP	Manager	2/16/2006	Budget analysis and resource alignment	1.6			A1
Pacella	Shannon M.	SMP	Manager	2/16/2006	Work on slide presentation for International Team training session	2.2			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Travel to/from Saginaw for planning meeting	1.5			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Planning Meeting with Saginaw	3.3			A1
Pagac	Matthew M.	MMP	Manager	2/16/2006	Review Framework/discussion with Simpson	1.2			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Audit planning discussions with team	1.2			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Europe planning call	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/16/2006	Planning meeting with DPSS	2.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/16/2006	Prepared form U-127 Planning Analytics -Key Financial Indicators.	2.4			A1
Simpson	Emma-Rose S.	ESS	Intern	2/16/2006	Analysis of Delphi's Internal Control Framework in Comparison to EY and other industry standards.	6.3			A1
Simpson	Jamie	JS	Senior	2/16/2006	Discussion with M. Pagac on staffing.	0.4			A1
Simpson	Jamie	JS	Senior	2/16/2006	Coordination of Corporate planning mtg.	0.3			A1
Simpson	Jamie	JS	Senior	2/16/2006	Time spent responding to international inquiries.	0.4			A1
Simpson	Jamie	JS	Senior	2/16/2006	Preparation of Delphi statutory audit instructions.	1.7			A1
Simpson	Jamie	JS	Senior	2/16/2006	Preparation of email to Poland regarding 2005 audit scope.	0.5			A1
Simpson	Jamie	JS	Senior	2/16/2006	Conference call with E. Stevenson to discuss Prague SSC.	0.7			A1
Tanner	Andrew J.	AJT	Senior	2/16/2006	Development/review of international training	3.2			A1
Tanner	Andrew J.	AJT	Senior	2/16/2006	Review of testing procedures (comparison to PCP's)	2.4			A1
Wardrobe	Peter J.	PJW	Senior	2/16/2006	Created international planning slide presentation	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	2/16/2006	Discussed GM audit strategy with engagement management	0.4			A1
Wardrobe	Peter J.	PJW	Senior	2/16/2006	Prepared communication protocols document for international teams	2.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/17/2006	Review Delphi Control matrix (sales)	3.7			A1
Boehm	Michael J.	MJB	Manager	2/17/2006	Travel time for Delphi division planning meeting.	4.3			A1
Boehm	Michael J.	MJB	Manager	2/17/2006	Delphi E&S divisional planning meeting in Kokomo, IN. Meeting attendees included J. Henning, EY Partner, and R. Jobe, E&S Finance director.	4.2			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Prepare IT Operations work program draft copy	1.8			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Familiarization with the Control Objective Assessment doc	3.6			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Identifying Apps not included in the Audit scope document	0.9			A1
Damodaran	Tarun	TD	Staff	2/17/2006	Developed draft Status report doc for E&Y International, Core & Delphi Mgmt.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/17/2006	Review of 1st qtr PBC list.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	2/17/2006	Review of 1st qtr audit program.	4.2			A1
Henning	Jeffrey M.	JMH	Manager	2/17/2006	Site visit to Delphi E&S division in Kokomo	4.1			A1
Horner	Kevin John	KJH	Partner	2/17/2006	Preparation of internal control fraud considerations report.	7.5			A1
Marold	Erick W.	EWM	Staff	2/17/2006	Partial review of control framework for inventory	3.3			A1
Marold	Erick W.	EWM	Senior	2/17/2006	Review of Control Framework for financial statement close process	2.6			A1
Marold	Erick W.	EWM	Senior	2/17/2006	Updated quarterly review programs for comments from Manager and Senior Manager.	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/17/2006	Discuss scope of applications outsourced to GM and possible reduction in scope for NA.	1.5			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Supervision/discussions with Team regarding planning activities	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion of Fixed Asset Framework	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion on 1st Quarter Review Procedures	1.6			A1
Sheckell	Steven F.	SFS	Partner	2/17/2006	Audit planning discussions with team	2.1			A1

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Simpson	Emma-Rose S.	ESS	Intern	2/17/2006	Prepared form U-127 Planning Analytics -Key Financial Indicators.	7.1		A1	
Simpson	Jamie	JS	Senior Manager	2/17/2006	Conference call with the CBK to discuss Delphi	0.5		A1	
Simpson	Jamie	JS	Senior Manager	2/17/2006	Discussion with S. Sheckell regarding TSRS scope.	0.1		A1	
Simpson	Jamie	JS	Senior Manager	2/17/2006	Discussion with P. Wardrope regarding TSRS scope.	0.5		A1	
Tanner	Andrew J.	AJT	Senior Manager	2/17/2006	Further development/review of international training	2.2		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Prepared status meeting templates	1.2		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Coordinated China TSRS contact/team	0.4		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Created international planning deck	1.2		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Prepared testing procedures workplan templates	1.5		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Finalized staffing and scheduling for engagement	1.1		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Integrated audit timeline with Delphi management	1.2		A1	
Wardrope	Peter J.	PJW	Senior	2/17/2006	Prepared walkthrough timing document for communication to Delphi management and international teams	2.6		A1	
Marold	Erick W.	EWM	Senior	2/18/2006	Reviewed Delphi's control framework surrounding inventory and financial statement close process.	2.3		A1	
Marold	Erick W.	EWM	Senior	2/18/2006	Prepared a summary and memo describing our comments surrounding Delphi's framework for controls related to inventory and financial statement close.	2.2		A1	
Sheckell Pagac	Steven F.	SFS	Partner	2/18/2006	Audit planning for Q1 activities	1.8		A1	
Pagac	Matthew M.	MMP	Manager	2/19/2006	Review quarterly review procedures memo	2.7		A1	
	Matthew M.	MMP	Manager	2/19/2006	Review/Respond to Delphi emails regarding initial procedures memos and upcoming planning	0.4		A1	
Zamora	Delbert A.	DAZ	Manager	2/19/2006	Actuarial review - overview comments to assumptions memo for pension and postretirement plans	0.6		A1	
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Review Delphi EYO Enrollment data sheet received from D. Kolenc.	0.2		A1	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with J. Hasse regarding additional spaced needed, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Review February/March meeting schedule; forward to J. Simpson accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with C. Tosto and D. Kelley regarding audit code information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/20/2006	Correspondence with various individuals regarding Delphi Audit Engagement Team Information.	0.2			A1
Avila-Villegas Hatzfeld Jr.	Vanessa	VAV	Senior	2/20/2006	Review Delphi Control Matrix	8.8			A1
	Michael J.	MJH	Senior Manager	2/20/2006	1st qtr review preparation.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/20/2006	Meeting with ICC personnel.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/20/2006	Reviewing historical company filings.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/20/2006	Work on 1st qtr audit programs, PBC lists, team coordination.	3.3			A1
Horner	Kevin John	KJH	Staff	2/20/2006	Prepared quarterly review materials for M. Pagac.	0.1			A1
Horner	Kevin John	KJH	Staff	2/20/2006	Continued compilation of Internal Control Fraud Consideration report	8.9			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on Activity 1 as outlined in GAM (Understand Scope of Services).	2.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Meeting with M. Pagac and J. Volek to discuss Entity Level controls	0.6			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on GAM (Global Audit Methodology) activity 1.1 - understand results of client acceptance procedures.	1.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Worked on activity 3.3 of GAM - Gain an understanding of how key stakeholders influence managements' decisions.	1.4			A1
Marold	Erick W.	EWM	Senior	2/20/2006	Performed activity 3.1 - Gain an understanding of the nature of the entity. This included providing input into the "Understanding the Business Template".	2.8			A1
Miller	Nicholas S.	NSM	Manager	2/20/2006	Time spent preparing for planning meeting at the T&I division.	0.5			A1
Pacella	Shannon M.	SMP	Manager	2/20/2006	Review of 2006 TSRS Audit scope	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/20/2006	Status meeting with client	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review PBC list	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Prepare for SSC meeting - agenda	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Planning for team training agenda	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Entity Level Discussion with J. Volek	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review and discuss the quarterly procedures checklist	3.1			A1
Pagac	Matthew M.	MMP	Manager	2/20/2006	Review and respond to Bob Preuter v/m re: inventory	0.1			A1
Pochmara	Rose Christine	RCP	Intern	2/20/2006	Input controls into AWS and associated WCGW statements with each control. Associated these from excel spreadsheets previously prepared.	7.9			A1
Sheckell	Sтивен F.	SFS	Partner	2/20/2006	Discussion with team regarding audit planning	2.2			A1
Simpson	Emma-Rose S.	ESS	Intern	2/20/2006	Prepared presentation material for Delphi team training event.	8.0			A1
Stille	Mark Jacob	MJS	Staff	2/20/2006	Weekly Status Update Meeting.	0.8			A1
Stille	Mark Jacob	MJS	Staff	2/20/2006	Developing Logical Access Workplan.	3.4			A1
Tanner	Andrew J.	AJT	Senior	2/20/2006	Development / review of IT planning documents	3.4			A1
Wardrope	Peter J.	PJW	Manager	2/20/2006	Prepared application control scoping document.	0.8			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Worked on TB mapping of in scope locations and applications.	2.9			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Finalized communication protocols document for international teams.	2.6			A1
Wardrope	Peter J.	PJW	Senior	2/20/2006	Scheduled walkthrough meetings for 2006 with appropriate personnel.	2.8			A1
Aquino	Heather	HRA	Client	2/21/2006	Various correspondence with J. Hasse regarding Network Access, etc.	0.2			A1
Aquino	Heather	HRA	Serving Associate	2/21/2006	Correspondence with J. Simpson regarding Serial Numbers/Computer Type.	0.2			A1
Aquino	Heather	HRA	Client	2/21/2006	Correspondence with A. Krabill regarding E&Y Electronic signatures; locate and forward accordingly.	0.3			A1
Aquino	Heather	HRA	Serving Associate	2/21/2006	Verification of Subscription to EY GAAIT for Delphi; correspondence with EY Online and J. Simpson accordingly.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with J. Cowie regarding Serial Numbers/Computer Type for additional individuals for Delphi access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/21/2006	Correspondence with additional individuals regarding Delphi Audit Engagement Team Information; update schedule accordingly.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Review OPEB Narrative	1.2			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Preparation of OPEB control matrix	4.9			A1
Avila-Villegas	Vanessa	VAV	Senior	2/21/2006	Matching OPEB narrative to Control Matrix	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/21/2006	Review of HQ PBC list.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	2/21/2006	Review of Divisional PBC list.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/21/2006	Review of Delphi 404 framework.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	2/21/2006	Review of 1st qtr SAS 100 program.	3.5			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	2/21/2006	International PBC/Program preparation.	0.9			A1
Hornor	Kevin John	KJH	Manager	2/21/2006	Complete work on internal control fraud consideration report.	1.5			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Reviewed controls entered into AWS for the payroll cycle.	1.2			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Finished review of the understanding the business template.	2.6			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Reviewed controls entered into AWS for the expenditure cycle.	2.2			A1
Marold	Erick W.	EWM	Senior	2/21/2006	Identified significant risks which must be addressed during the audit.	2.7			A1
Pacella	Shannon M.	SMP	Manager	2/21/2006	Finalize training deck for International Training	2.5			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Update Scoping	2.3			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review framework	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Update SSC planning agenda, correspondence with J. Simpson and D. Fidler	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review Inventory balances, discussions with B. Preuter, Saginaw on NPI Inventory to be held at week end.	0.6			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Meeting with A. Kulikowski on FA framework	1.2			A1
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review FA framework prior to meeting	0.8			A1
Pochmara	Rose Christine	RCP	Intern	2/21/2006	Assisted with the team's various tasks, including updating AWS.	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Intern	2/21/2006	Associated Delphi's WCGW with a manufacturing industry AWS preset guide.	4.8			A1
Sheckell	Steven F.	SFS	Partner	2/21/2006	Audit planning discussions with J. Simpson regarding Q1	1.9			A1
Simpson	Emma-Rose S.	ESS	Intern	2/21/2006	Prepared presentation material for Delphi team training event.	3.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Review of shared service center planning mtg agenda.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Review of Corporate and divisional quarterly review programs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Time spent responding to international teams regarding Q1 procedures.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Time spent sending email to our international teams regarding TSRS resources.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/21/2006	Discussion with H. Aquino regarding Delphi EY online access and preparation of email to W. Tilotti regarding EYonline.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Operations Workplan.	0.8			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Change Control Workplan.	3.3			A1
Stille	Mark Jacob	MJS	Staff	2/21/2006	Developed Logical Access Workplan.	2.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/21/2006	Development/review of IT planning documents	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Reviewed inventory of CAATS.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Finalized international coordination presentation.	2.2			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Created testing procedures and work programs for 2006 audit.	3.2			A1
Wardrobe	Peter J.	PJW	Senior	2/21/2006	Worked on TB mapping of in scope locations and applications.	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Begin preparing budget status worksheet per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Complete review of hours incurred/descriptions per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with J. Simpson regarding E&Y Address @ Delphi.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with P. Wardrobe regarding network access, etc.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with G. Curry regarding Hub/Ethernet Switch for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Various correspondence with J. Hasse regarding Network Access, addresses, etc.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with D. Ford regarding Delphi Audit Engagement Team Information.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/22/2006	Correspondence with T. Merewether regarding preparation of ARMS Report for budget status spreadsheet.	0.2			A1
Asher	Kevin F.	KFA	Partner	2/22/2006	Audit planning meeting with D. Fidler	1.7			A1
Asher	Kevin F.	KFA	Partner	2/22/2006	Audit planning discussions with team	2.1			A1
Fitzpatrick	Michael J.	MJF	Partner	2/22/2006	Discussion with engagement partners regarding initial audit procedures.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	International program prep.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of 1st qtr Audit Program.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Attend Shared Service Planning meeting.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Preparation for Shared Service Meeting.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of Framework for Inventory, FSCP, Taxes.	3.5			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	T&I initial kick off/introductory meeting	3.4			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Review of initial audit scoping documents	0.7			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Staffing review for first time thru matters	0.3			A1
Henning	Jeffrey M.	JMH	Partner	2/22/2006	Shared Services Kick off meeting with D. Fidler	1.8			A1
Horner	Kevin John	KJH	Staff	2/22/2006	Review corporate processes and linkage to AWS WCGW's and related controls	8.5			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the international quarterly review program	2.4			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the client assistance list related to division quarterly programs.	2.8			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Preparation of the international Delphi assistance list for the first quarter review.	1.4			A1
Marold	Erick W.	EWM	Senior	2/22/2006	Meeting with A. Kulikowski to discuss Delphi framework - discussed expenditure, payroll, revenue, and financial statement close.	2.2			A1

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Martell Merewether	Michael A.	MAM	Principal	2/22/2006	Work on planning and scoping.	3.1			A1
	Trina S.	TSM	Client Serving Associate Manager	2/22/2006	Preparing report of engagement time scheduled in ARMS per H. Aquino.	0.8			A1
Pacella	Shannon M.	SMP	Manager	2/22/2006	Work with Scheduling Lead on resource alignment	0.8			A1
Pacella	Shannon M.	SMP	Manager	2/22/2006	Conducted walkthrough training for EY International Teams.	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Revise Initial Audit Procedures Memo	1.2			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for SSC meeting and attend SSC meeting accordingly.	2.4			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Debrief with Partners/TSRS on planning activities	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for framework meeting, meet with A. Kulikowski on Framework	2.4			A1
Peterson	Christopher A.	CAP	Manager	2/22/2006	Internal International TSRS kick-off conference call lead by TSRS Troy team members	1.5			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Updated a document with comments/changes listed by J. Simpson.	1.2			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Assisted in the PowerPoint for team training, specifically the Delphi Steering Division	4.1			A1
Pochmara	Rose Christine	RCP	Intern	2/22/2006	Worked on more internal controls in AWS and added a few WCGW phrases to those controls	2.9			A1
Sheckell Sheckell	Steven F.	SFS	Partner	2/22/2006	Audit planning discussions with team	2.1			A1
	Steven F.	SFS	Partner	2/22/2006	Audit planning meeting with shared service center	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Time spent driving to and from T&I planning meeting.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Preparation for Corporate planning mtg with S. Kihn.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Audit Planning mtg with D. Fidler to discuss shared service centers.	1.9			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussions with M. Hatzfeld and E. Marold on internal control framework.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Time spent updating initial audit procedures memo prior to sending to M. Fitzpatrick.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Conf. call with TSRS team and international TSRS teams to discuss audit scope/timing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Finalization of email to statutory only countries regarding initial audit instructions.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussion with S. Sheckell, J. Henning, M Hatzfeld and M. Pagac regarding planning procedures for Q1.	0.5			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussion with H. Aquino on Delphi responsibilities and areas of focus for Heather in the next few weeks.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/22/2006	T&I Divisional planning mtg with J. Riedy and his Assistant FD's to discuss audit scope, timing, divisional overview, etc.	3.8			A1
Stille	Mark Jacob	MJS	Staff	2/22/2006	Global Kick-off Meeting.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/22/2006	Preparation for Steering Walkthrough.	3.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	IT International coordination/training session	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Coordinated with core team on scope timing of IT testing	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Discussion with IT audit team on application controls and inclusion in scope	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	2/22/2006	Meeting with core audit team and D. Fidler to discuss audit scope, approach, and timing	2.2			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Prepared status meeting templates.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Attended international coordination meeting.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Worked on AWS workplan for master engagement.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Worked on completing technology summaries for Delphi HQ.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Accumulated and reviewed application control testing procedures.	2.4			A1
Wardrobe	Peter J.	PJW	Senior	2/22/2006	Scheduled walkthrough meetings for 2006 with appropriate personnel.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Work on budget status worksheet per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Correspondence with team regarding E&Y Address @ Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Correspondence with team regarding Delphi Phone Directory.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Conference room set up for Ethernet switch provided by TSS.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Review Delphi Corporation Audit Transition Instructions - Statutory locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence with Delphi regarding Ernst & Young U.S. Audit Team Contact List - Delphi per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence with J. Hasse regarding Network Access - Additional Individuals, keys to audit room, supplies, etc.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/23/2006	Various correspondence regarding Independence System Upgrade; including receiving tutorial from C. Waligorski and appropriate hard copy guidelines.	1.6			A1
Avila-Villegas	Vanessa	VAV	Senior Manager	2/23/2006	Update Corporate audit program in AWS	8.7			A1
Boehm	Michael J.	MJB	Manager	2/23/2006	Preparation for audit planning meeting with S. Kihn and Corp. Actg. Mgrs.	0.3			A1
Boehm	Michael J.	MJB	Manager	2/23/2006	Participated in Audit Planning meeting at Corporate Headquarters with S. Kihn and Corporate Accounting managers.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	Review of Headquarters 1st qtr audit program.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	International 1st qtr audit program preparation.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/23/2006	PBC list for International, Headquarters and Division.	2.4			A1
Henning	Jeffrey M.	JMH	Partner	2/23/2006	Discussion with M. Hatzfeld re: Framework questions	0.7			A1
Horner	Kevin John	KJH	Staff	2/23/2006	Prepared legal letter drafts for first quarter review	1.9			A1
Horner	Kevin John	KJH	Staff	2/23/2006	Prepared letter of representation draft for first quarter review	6.6			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the ICFC.	2.4			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Preparation of the Corporate client assistance list.	2.1			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Clearing review notes related to the corporate quarterly review work program.	2.4			A1
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the treasury cycle control framework. Developed additional comments for Delphi.	2.2			A1
Pacella	Shannon M.	SMP	Manager	2/23/2006	Create Planning memo	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/23/2006	Review of economics analysis for TSRS	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Intern	2/23/2006	PowerPoint presentation for the team, dealing specifically with Delphi's DPSS division.	7.8			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Audit planning discussions with team	1.1			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Planning meetings with engagement team	1.3			A1
Sheckell	Steven F.	SFS	Partner	2/23/2006	Audit planning meeting with corporate	1.8			A1
Simpson	Jamie	JS	Senior	2/23/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Manager	2/23/2006	Discussion with E. Marold on planning activities.	0.4			A1
Simpson	Jamie	JS	Manager	2/23/2006	Conf. call with D. Zamora to discuss pension/opeb assumptions.	0.4			A1
Simpson	Jamie	JS	Manager	2/23/2006	Mtg with S. Kihn and her managers to discuss corporate accounting.	2.3			A1
Simpson	Jamie	JS	Senior	2/23/2006	Discussions with H. Aquino regarding family tree validation process.	0.5			A1
Simpson	Jamie	JS	Manager	2/23/2006	Conf. call with S. Kihn and B. Murray regarding pension assumptions.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Preparation for Hyperion Walkthroughs.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Preparation for Steering Walkthroughs.	2.2			A1
Stille	Mark Jacob	MJS	Staff	2/23/2006	Walkthrough of Hyperion's Logical Access.	1.3			A1
Tanner	Andrew J.	AJT	Senior	2/23/2006	Review/development of protocol templates for IT engagement	2.2			A1
Wardrobe	Peter J.	PJW	Manager	2/23/2006	Conducted Hyperion walkthrough meeting.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	2/23/2006	Documented Hyperion controls in the DITGC.	3.4			A1
Wardrobe	Peter J.	PJW	Senior	2/23/2006	Prepared communication templates for international teams.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	2/23/2006	Worked on TB mapping of in scope locations and applications.	1.2			A1
Zamora	Delbert A.	DAZ	Manager	2/23/2006	Actuarial review - review comments to assumptions memo for pension and postretirement plans; call to discuss.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	2/23/2006	Actuarial review - overview discussions on bond modeling for selecting discount rate.	0.6			A1
Aquino	Heather	HRA	Client	2/24/2006	Continue working on budget status.	0.4			A1
Aquino	Heather	HRA	Serving Associate	2/24/2006	Work on Updating Delphi Contact List; correspondence with J. Simpson accordingly.	1.1			A1
Aquino	Heather	HRA	Client	2/24/2006	Correspondence with J. Simpson regarding status of budget status, family tree process, etc.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Correspondence with E. Marold regarding obtaining keys and security badge forms from J. Hasse.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Various correspondence with international teams regarding Delphi Contact Information for contact list.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Correspondence with K. Asher and J. Simpson regarding change of Divisional Planning Meeting with E&Y - E&C.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/24/2006	Various correspondence with J. Hasse regarding Network Access - Additional Individuals, keys to audit room, etc.	0.4			A1
Avila-Villegas	Vanessa	VAV	Senior	2/24/2006	Update Corporate audit program in AWS	8.3			A1
Boehm	Michael J.	MJB	Manager	2/24/2006	Planning phone call with A. Krabill and M. Pagac to discuss DPSS and E&S staffing.	0.1			A1
Boehm	Michael J.	MJB	Manager	2/24/2006	Time to prepare and send e-mail to DPSS and E&S division controllers to coordinate initial audit timing.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Corp AWS File set-up.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	1st QTR AWS File setup.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Finalization of round one framework observations.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Review of following documents: (1) audit committee charter; (2) by-laws; (3) articles of incorporation; (4) annual incentive plan; (5) GM allocation of tax agreement; (6) supply agreement; (7) IPO agreement; (8) restated by-laws.	4.6			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Prepared resource calendar matrix for March divisional trips.	2.5			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Prepared tax process review topics for M. Pagac's, manager, meeting	0.1			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Organized shared services and corporate memos/narratives for preparation to work with next week.	0.9			A1
Horner	Kevin John	KJH	Staff	2/24/2006	Reviewed some of corporate & shared services narrative in preparation for work starting 2/28/06.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	2/24/2006	Reviewed AWS files relating to audit program and Delphi to gain understanding of Delphi's operations.	2.4		A1	
Laplant	Steven J.	SJL	Manager	2/24/2006	Audit review of Delphi's retirement plans, specifically regarding the process used to select their discount rate	0.5		A1	
Marold	Erick W.	EWM	Senior	2/24/2006	Initial preparation of the training material.	2.3		A1	
Marold	Erick W.	EWM	Senior	2/24/2006	Meeting with A. Kulikowski from Delphi to discuss the control framework for inventory.	1.5		A1	
Marold	Erick W.	EWM	Senior	2/24/2006	Obtained the E&S division presentation and included relevant information in the team presentation.	2.4		A1	
Marold	Erick W.	EWM	Senior	2/24/2006	Obtained the presentation from Delphi DPSS and included the relevant information in the team presentation.	2.3		A1	
Pacella	Shannon M.	SMP	Manager	2/24/2006	Preparation of TSRS Planning Memo	0.5		A1	
Pacella	Shannon M.	SMP	Manager	2/24/2006	Review of TSRS engagement economics	1.8		A1	
Pacella	Shannon M.	SMP	Manager	2/24/2006	Application Tiering	1.0		A1	
Pacella	Shannon M.	SMP	Manager	2/24/2006	Review Steering assessment templates for 2005	1.6		A1	
Pacella	Shannon M.	SMP	Manager	2/24/2006	Prepare client assistance listing for Steering walkthroughs	0.5		A1	
Pagac	Matthew M.	MMP	Manager	2/24/2006	Review framework	2.3		A1	
Pagac	Matthew M.	MMP	Manager	2/24/2006	Work on staffing for March.	2.4		A1	
Pagac	Matthew M.	MMP	Manager	2/24/2006	Discussions with R. Steele on Delphi SSC's	0.3		A1	
Pagac	Matthew M.	MMP	Manager	2/24/2006	Meeting with A. Kulikowski on Framework	2.2		A1	
Pochmara	Rose Christine	RCP	Intern	2/24/2006	Input additional controls and associated them with the appropriate WCGW.	1.2		A1	
Pochmara	Rose Christine	RCP	Intern	2/24/2006	Worked on a Corporate presentation in PowerPoint for the team training for E. Marold.	2.7		A1	
Simpson	Jamie	JS	Senior Manager	2/24/2006	Discussion with S. Sheckell on debt issuance costs.	0.2		A1	
Simpson	Jamie	JS	Senior Manager	2/24/2006	Discussions with C. Yankley and T. Schoenbaechler regarding Internet's acct for debt issuance costs.	1.0		A1	
Simpson	Jamie	JS	Senior Manager	2/24/2006	Review of international audit program.	0.3		A1	
Simpson	Jamie	JS	Senior Manager	2/24/2006	Time spent responding to international team's inquiries regarding Q1 procedures.	0.5		A1	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	2/24/2006	Budget updates based on scope determination	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/24/2006	Analysis of applications in determination of significance and inclusion in scope	3.5			A1
Wardrope	Peter J.	PJW	Senior	2/24/2006	Conducted Hyperion walkthrough meeting.	0.9			A1
Wardrope	Peter J.	PJW	Senior	2/24/2006	Documented Hyperion controls in the DITGC.	2.4			A1
Wardrope	Peter J.	PJW	Senior	2/24/2006	Prepared required TSRS milestones document.	1.9			A1
Wardrope	Peter J.	PJW	Senior	2/24/2006	Worked on AWS workplan for master engagement.	3.2			A1
Wardrope	Peter J.	PJW	Senior	2/24/2006	Worked on completing technology summaries for Delphi HQ.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	2/24/2006	Actuarial review - review of bond modeling memos for selecting discount rate for pension and postret plans; sample check of individual bond yield/ratings	2.0			A1
Marold	Erick W.	EWM	Senior	2/25/2006	Updated scoping schedule based on revised Hyperion data.	2.3			A1
Henning	Jeffrey M.	JMH	Partner	2/26/2006	Conference with M. Pagac re: Delphi framework	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Work on Budget Status - February 24, 2006; forward to J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Correspondence with N. Winn regarding Conference Room Request for 3/7/06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Set up international audit contacts in Lotus notes for all future int'l correspondence.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	2/27/2006	Preparation of Upgrade to Independence Systems - Draft Consent Letter for Delphi including locating template accordingly.	0.4			A1
Asher Damodaran	Kevin F. Tarun	KFA TD	Partner Staff	2/27/2006 2/27/2006	Attend European Planning meetings DITGC (Hyperion)- Identifying Key Controls for Manage Change from the Delphi Framework	3.3 3.9			A1 A1
Damodaran	Tarun	TD	Staff	2/27/2006	DITGC (Hyperion)- Identifying Key Controls for Logical Access from the Delphi Framework	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Framework review.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of PBC lists for 1st qtr.	1.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of internal audit reports.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Review of implementation of framework into AWS.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Significant deficiencies and material weakness review.	1.6			A1
Horner	Kevin John	KJH	Staff	2/27/2006	Updated team training PowerPoint for team training event on 03/07/06.	1.1			A1
Horner	Kevin John	KJH	Staff	2/27/2006	Linked key controls from ACS validation templates for payroll and disbursements/AP to Delphi's divisional control framework.	6.9			A1
Martell	Michael A.	MAM	Principle	2/27/2006	Delphi meeting to discuss scope of testing, staffing assignments, timing of procedures, IT strategy, and overall planning	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Weekly meeting with SOX IT PMO to discuss status	1.1			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Aligning resources to the proposed budget (globally)	3.8			A1
Pacella	Shannon M.	SMP	Manager	2/27/2006	Reviewed 2005 Steering Assessment templates to prepare for walkthrough.	2.7			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Review team training Agenda	2.4			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Review ASC documentation narratives	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with A. Kulikowski re: framework.	0.2			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with S. Pacella-- ACS Planning	0.3			A1
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with E. Marold & A. Tanner - team training agendas	0.2			A1
Sheckell Simpson	Steven F.	SFS	Partner	2/27/2006	Attend planning meetings in Prague	7.9			A1
Simpson	Jamie	JS	Senior Manager	2/27/2006	Coordination of Mexico conf. call to discuss planning status/Q1 procedures.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/27/2006	Time spent reading Delphi bond model memo's for discount rates from Watson Wyatt.	0.5			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Development of AWS workshops.	3.6			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Review and preparation for Steering Walkthroughs.	3.4			A1
Stille	Mark Jacob	MJS	Staff	2/27/2006	Mapping of Key Controls to Mid-Michigan and Steering locations for walkthroughs.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2006	Review/development of IT scope/budget	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	2/27/2006	Meeting with T. Bomberski and J. Piazza to discuss planning and walkthrough status	1.1			A1
Wardrope	Peter J.	PJW	Senior	2/27/2006	Documented Hyperion walkthrough procedures	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	2/27/2006	Prepared testing procedures workplan templates	2.4			A1
Wardrobe	Peter J.	PJW	Senior	2/27/2006	Prepared required milestone documents for Delphi engagement	1.2			A1
Wardrobe	Peter J.	PJW	Senior	2/27/2006	Reviewed and prepared analysis of application control listing prepared by core assurance team	0.7			A1
Wardrobe	Peter J.	PJW	Senior	2/27/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/27/2006	Prepared meeting agendas for weekly meetings with Delphi SOX PMO team, as well as for meeting with Delphi executive management	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Receive and provide Delphi IA report per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Coordination of Delphi Planning/Training Event - Room Change.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with team regarding Delphi Weekly Status Call.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Receive and review Delphi international deliverables received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with P. Wardrobe and J. Simpson regarding ARMS Report.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Completion of Budget Status - February 24, 2006; forward to J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Preparation of email to team regarding Delphi Planning/Training Event - *REMINDER*.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Correspondence with M. Bruno, S. Sheckell and J. Simpson regarding Delphi Luncheon Attendees.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	2/28/2006	Various correspondence with Z. Lajnef regarding Delphi engagement details (i.e. logistics, etc.).	0.3			A1
Asher	Kevin F.	KFA	Partner	2/28/2006	Attend European audit planning meetings	7.1			A1

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Boehm	Michael J.	MJB	Manager	2/28/2006	Research related to treatment of debt issuance disclosures and treatment of pre-petition secured debt by bankrupt companies.	2.2			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Staffing meeting with M. Pagac and J. Simpson	0.9			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of E&S division revenue process SOX documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of E&S Division Employee Cost process documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of Delphi internal control framework to determine key internal controls to be tested by EY.	3.3			A1
Damodaran	Tarun	TD	Staff	2/28/2006	DITGC (Hyperion)- Identification of process description from the key controls for manage change.	3.8			A1
Damodaran	Tarun	TD	Staff	2/28/2006	DITGC (Hyperion)- Identification of process description from the key controls for logical access.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of team training agenda.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of internal audit reports.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Review of accounting centers PBC list/audit programs.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/28/2006	Develop understanding of client business via review of internet content on divisions.	3.3			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Preparation/set-up of audit room printer	0.5			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Updated team training PowerPoint with information for T&I, Corporate Acct., and Shared Services	2.7			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Reviewed Delphi's 10K report, researched AHG and updated team presentation with relevant information	1.0			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Gathered financial statement risks for the A/P process and payroll process for M. Hatzfeld.	0.5			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Completed linking disbursements/ap key controls from ACS validation templates to Delphi's divisional control framework	2.1			A1
Horner	Kevin John	KJH	Staff	2/28/2006	Reviewed Delphi's reorganization webpage for materials posted to better understand Delphi's bankruptcy situation	1.2			A1

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Pacella	Shannon M.	SMP	Manager	2/28/2006	Conducted logical access walkthrough for the Steering Mainframe	3.4			A1
Pacella	Shannon M.	SMP	Manager	2/28/2006	Travel time to Saginaw to conduct walkthrough	2.1			A1
Pacella	Shannon M.	SMP	Manager	2/28/2006	Conducted walkthrough of the security monitoring process performed at Steering.	1.6			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Discussion with J. Henning re: ACS	0.8			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review and resolve staffing activities for March	1.3			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review/respond/archive to Delphi related emails. (internal)	0.7			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Discussion with B. Preuter re: Initial planning for Saginaw	0.4			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review IT general questions and ACS meeting agenda and transmit materials to Rose	0.9			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review initial preparation of correspondence on payroll to ACS for accounts payable	3.6			A1
Pagac	Matthew M.	MMP	Manager	2/28/2006	Review initial preparation of correspondence on payroll to ACS for shared service centers.	2.2			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior Manager	2/28/2006	Attend planning meetings in Prague	8.1			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Review of Dayton process narratives.	1.5			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Coordination of conf. call with E&Y Mexico.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Documentation of planning mtgs for audit files.	1.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussions with P. Wardrope on TSRS budget/scope.	0.7			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with M. Pagac regarding Q1 audit staffing.	0.8			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with M. Pagac on team training event agenda.	1.1			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with S. Kihn regarding family tree process.	0.2			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with B. Turner regarding Dayton Q1 procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Coordination of attendees for 3/6 luncheon/presentation by J. Turley.	0.3			A1
Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with H. Aquino on audit planning mtg and weekly conf. calls.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	2/28/2006	Discussion with D. Kolano regarding survey on IA departments for Tennaco Automotive BRS partner.	0.3			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Documentation of walkthroughs for Steering.	1.2			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of termination process for Steering.	0.9			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of Program Change Monitoring for Steering.	0.4			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of security/audit log review for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of review of user access review for Steering.	0.7			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of user add/modification process for Steering.	1.8			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Walkthrough of security group/profile changes for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	2/28/2006	Travel from Delphi HQ to Delphi Saginaw and back for Steering.	2.1			A1
Tosto	Cathy I.	CIT	Partner	2/28/2006	Discrete items - prepare materials for meeting with J. Erickson on the subject	0.3			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared application tiering analysis	1.8			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Documented Hyperion walkthrough procedures	1.1			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared specific workplan for Global Network audit	2.1			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared weekly budget to actual analysis of TSRS team hours	0.4			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Prepared client assistance listings for Global Network and DGL audits	0.9			A1
Wardrobe	Peter J.	PJW	Senior	2/28/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.8			A1
Zamora	Delbert A.	DAZ	Manager	2/28/2006	Emails/discussions with Art re: WW's bond model	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Work on Team Training Agenda per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Coordination of arrival of Delphi engagement team printer on-site.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Preparation of Information Needed for GIS Database per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Correspondence with S. Pacella and P. Wardrope regarding Budget Status.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Correspondence with team and A. Menth regarding Delphi Weekly Status Call.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Preparation of email to team regarding Delphi Planning/Training Event - Room Change.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/1/2006	Various correspondence with J. Simpson regarding E&Y request - legal structure (family tree information).	0.6			A1
Asher	Kevin F.	KFA	Partner	3/1/2006	Attend Delphi Shared Service Planning Meetings	5.3			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Inventory COT's	2.1			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Expenditure Cycle COT's.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Treasury Control Objective Templates.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with J. Simpson and M. Pagac to discuss Divisional PBC listings	1.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Review of E&S Division Fixed Asset Process Control Objective Templates.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Preparation of e-mail to D. Langford, Int. Control Mgr. for DPSS locations.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Comparison of revised Delphi internal control framework to original framework provided	1.0			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with M. Pagac & J. Simpson to discuss walkthrough templates for divisional locations.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/1/2006	Meeting with J. Henning, M. Pagac, E. Marold, and J. Simpson to discuss initial site visit control walkthrough strategy.	0.8			A1
Conat Damodaran	Arthur L. Tarun	ALC TD	Principle Staff	3/1/2006	Pension plan accounting issue	1.0			A1
				3/1/2006	DITGC (Hyperion)- A draft write up about the walkthrough for logical access.	3.9			A1
Damodaran	Tarun	TD	Staff	3/1/2006	DITGC (Hyperion)- A draft write up about the walkthrough for manage change.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Review of AWS file.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Review of company accounting policies.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/1/2006	Dialogue with J. Henning as to current state of readiness for 1st qtr walkthrough procedures, and SAS 100 procedures. Protocols prospectively for client communications, internal weekly team meetings and periodic divisional meetings.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Call with C. Arkwright re: E&C divestiture	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Prep for D. Bayles meeting with M. Pagac and M. Hatzfeld	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Review of training material for Delphi staff training	2.3			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Meeting with D. Bayles, J. Volek, Amy K. M. Pagac, and M. Hatzfeld re: Status of material weaknesses and action plans	2.2			A1
Henning	Jeffrey M.	JMH	Partner	3/1/2006	Discussions with Delphi eng. team re: planning status, including controls framework, first time thru. walkthru approach, timing, staffing.	2.6			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Reviewed T&I rollout schedule	1.2			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Began accumulation of control objective templates for T&I	0.9			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Reviewed team training PowerPoint presentation for corrections	0.9			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Created PBC list for Delphi Accounts Receivable Service Center for J. Simpson	2.4			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Gathered 12/31/05 account balances per Hyperion for Delphi entities in Hungary for J. Simpson	0.7			A1
Horner	Kevin John	KJH	Staff	3/1/2006	Accumulated control objective templates relating to corporate accounting processes and treasury processes	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the revenue cycle	2.3			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the inventory cycle	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the fixed asset cycle	2.1			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Created PBC list for divisions related to walkthroughs for the expenditure cycle.	1.9			A1
Marold	Erick W.	EWM	Senior	3/1/2006	Discussed division PBC list with J. Simpson and revised documentation based on discussions.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/1/2006	Review Delphi Business framework	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/1/2006	Make scheduling adjustments to AARMS based on timing changes	2.3			A1
Pacella	Shannon M.	SMP	Manager	3/1/2006	Map business key controls to our applications that may be deemed out of scope to analyze impact.	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review and discuss final audit schedules	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review and discuss planning strategies with internal management	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Review training agenda, determine walkthrough procedures, review Delphi framework	2.4			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Attend meeting with D. Bayles on Deficiencies	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/1/2006	Prepare for meeting with D. Bayles on Deficiencies	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/1/2006	Attend planning meetings in Paris	8.2			A1
Simpson	Jamie	JS	Senior	3/1/2006	Review of team training event agenda.	2.1			A1
Simpson	Jamie	JS	Senior	3/1/2006	Review of significant processes from AWS.	0.7			A1
Simpson	Jamie	JS	Manager	3/1/2006	Discussion with J. Volek regarding Dayton timing.	0.4			A1
Simpson	Jamie	JS	Senior	3/1/2006	Discussion with K. Horner on Dayton client assistance listing.	0.6			A1
Simpson	Jamie	JS	Manager	3/1/2006	Preparation of email to M. Loeb regarding family tree process.	1.0			A1
Simpson	Jamie	JS	Senior	3/1/2006	Discussion with A. Kulikowski regarding cortex tool and ETBR controls.	0.6			A1
Simpson	Jamie	JS	Senior	3/1/2006	Mtg with J. Henning and M. Pagac to discuss team training event agenda.	2.2			A1
Simpson	Jamie	JS	Manager	3/1/2006	Discussions with M. Boehm and M. Pagac regarding walkthrough documentation.	2.6			A1
Simpson	Jamie	JS	Senior	3/1/2006	Discussion with N. Sweeney and D. Greenbury regarding timing for T&I procedures.	0.6			A1
Simpson	Jamie	JS	Manager	3/1/2006	Preparation of emails to international teams on Q1 scope/procedures and instructions.	1.2			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of password parameters for Steering.	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of hardcopy workpapers (notes, wp refs, etc.)	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation and walkthrough of termination process for Steering.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process for security/profile changes for Steering.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of user access review for Steering.	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of user adds/modifications for Steering.	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/1/2006	Documentation of process and walkthrough of security/audit log review for Steering.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared budget based on scope changes	1.9			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Documented Hyperion walkthrough procedures	2.7			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared testing procedures workplan templates	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Prepared required milestone documents for Delphi engagement	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Confirmed omission of applications with core assurance team and TSRS management	0.7			A1
Wardrobe	Peter J.	PJW	Senior	3/1/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.3			A1
Zamora	Delbert A.	DAZ	Manager	3/1/2006	Research 'phantom' bond inputs for verification	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Work on Team Training Agenda per J. Simpson.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Update Delphi Contact list with new information received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Draft email regarding Detroit Economic Club Luncheon Details per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with B. Hamblin and J. Simpson regarding Delphi Audit Code Name.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and N. Winn regarding March 7 conference Room Request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and S. Pacella regarding March 6th Invitation for additional individuals.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with J. Simpson and Delphi regarding Delphi Subsidiary Information for Family Tree process.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/2/2006	Correspondence with M. Sakowski and P. Wardrope regarding E&Y Network Access/Security Badge for C. Peterson.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/2/2006	Attend Timely reporting audit planning meetings	7.6			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of DPSS internal audit reports	0.6			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of materials for team training session	2.2			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of emails to R. Prueter, Saginaw Division ICC	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Meeting with J. Henning to discuss Client Assistance requests	0.5			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of 2004 10K to determine significant accounts to be tested in 2005.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Meeting with J. Simpson & M. Pagac to review Client Assistance Listings	1.9			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of e-mail to J. Steele, C. Anderson, and D. Langford, DPSS	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of slides for E&S portion of presentation for team planning event on 3/7/6	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Review of EY Segregation of Duties template to be distributed to all divisional locations for completion.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of e-mails to M. Wilkes, E&S Internal Control Coordinator, R. Jobe, E&S FD, and A. Jackson, E&S FD	0.3			A1
Boehm	Michael J.	MJB	Manager	3/2/2006	Preparation of Application control summary and initial meeting with Pete Wardrope to determine testing strategy.	1.4			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Organization of workpapers.	1.1			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Editing of the key controls for manage changes.	2.9			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Walkthrough with S. Van Dyke for account change	1.2			A1
Damodaran	Tarun	TD	Staff	3/2/2006	DITGC (Hyperion)- Editing of the Process description in manage change.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	E&C divisional planning session.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	Review of internal audit reports.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/2/2006	Debrief after E&C planning session.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Preparation for E&C planning meeting	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Review PBC list for Division walkthroughs	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Discussions with M. Hatzfeld re: E&S/Packard JV's	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	Status update on Delphi planning with J. Simpson and the TSRS team	1.2			A1
Henning	Jeffrey M.	JMH	Partner	3/2/2006	E&C Planning meeting with E&C personnel, M. Pagac, J. Henning, M. Hatzfeld	2.3			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Prepared presentation and reviewed for M. Pagac for E&C meeting	0.3			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Finished accumulation of T&I control objective templates for our walkthroughs	2.1			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Updated AWS file with changes from the updated divisional control framework received by Delphi.	2.0			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Conducted comparison of original divisional framework to the updated divisional control framework.	3.2			A1
Horner	Kevin John	KJH	Staff	3/2/2006	Pulled controls from AWS for the revenue cycle for M. Boehm for a sample walkthrough for our team training	0.4			A1
Marold	Erick W.	EWI	Senior	3/2/2006	Review of updated Delphi framework to provide comments related to customer owned tooling.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Review Steering DITGC.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Discuss upcoming deadlines with the team .	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/2/2006	Discuss agenda topics and meeting material for Monday meeting to be held on application scoping with audit team.	1.1			A1
Pagac	Matthew M.	MMP	Manager	3/2/2006	Prepare for E&C Planning Meeting	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/2/2006	Attend E&C planning meeting with CFO of E&C	2.4			A1
Peterson	Christopher A.	CAP	Manager	3/2/2006	Discuss with TSRS team progress to date, application controls, and scheduling issues.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ramney	Amber C.	ACR	Senior	3/2/2006	Dayton AR SC-reading through client's process narratives for the Dayton Accounts Receivable Center and reviewing controls for appropriateness.	2.2			A1
Sheckell Simpson	Steven F. Jamie	SFS JS	Partner Senior	3/2/2006	Attend planning meetings in Paris Review of audit team training agenda.	7.8 3.4			A1 A1
Simpson	Jamie	JS	Senior Manager	3/2/2006	Updating Delphi staffing for Q1.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/2/2006	Discussion with A. Ramney regarding Dayton procedures and PBC list.	2.5			A1
Simpson	Jamie	JS	Senior Manager	3/2/2006	Discussion with H. Aquino regarding family tree.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Development of AWS workshops.	3.3			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of database access for Hyperion.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of user add/change walkthrough for Hyperion.	0.8			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of password parameters walkthrough for Hyperion.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of walkthrough for user access review for Hyperion.	0.9			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of hard copy documentation for Hyperion walkthroughs.	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/2/2006	Documentation of process and walkthrough of termination process for Hyperion.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	3/2/2006	Review development of international scope/budget	2.5			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Documented Hyperion walkthrough procedures	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Prepared testing procedures workplan templates	2.4			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Finalized staffing and scheduling for engagement	1.3			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Prepared walkthrough timing document for communication to Delphi management and international teams	2.7			A1
Wardrobe	Peter J.	PJW	Senior	3/2/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of reminder email for N. Miller's welcome event on 3/4/06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of emails to int'l teams regarding Delphi Q1 Audit Program.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Work on Team Training Agenda per J. Simpson, forward to team accordingly.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Correspondence with S. Pacella regarding Detroit Economic Club Luncheon Attendees.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Preparation of email to team regarding Delphi Planning/Training Event - Room Change.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/3/2006	Correspondence with N. Wimm and J. Simpson regarding March 7 conference Room Request.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/3/2006	Review of division planning meetings	3.6			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Phone call with M. Wilkes, E&S ICC	0.2			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Call with J. Steele, DPSS Actg. Mgr.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Review of divisional section of team training event agenda	0.4			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Review of 1st quarter section of Team Training Event Agenda	0.4			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Preparation of walkthrough training materials for team training event.	2.5			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Determination of linkage between internal control framework and EY significant processes.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Met with P Wardrope and J. Simpson to finalize divisional application control testing strategy.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/3/2006	Reviewed revised internal control framework to determine changes - added new key controls to AWS based on review.	1.1			A1
Damodaran	Tarun	TD	Staff	3/3/2006	Revision of DITGC (Hyperion)- Walkthrough of Manage Changes	2.9			A1
Damodaran	Tarun	TD	Staff	3/3/2006	Revision of DITGC (Hyperion)- Description of process to key controls	3.8			A1
Fitzpatrick	Michael J.	MJF	Partner	3/3/2006	Discussions with S. Sheckell and K. Asher regarding initial audit procedures	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Review & preparation of team planning event presentation.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Delphi website research on company business overview geographic footprint, products/services, etc.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Review of all Delphi divisional planning presentations prepared by and delivered by client personnel.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	A&A research specific to disclosure requirements related to material weaknesses and significant deficiencies.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/3/2006	Develop understanding of JV and carve out audit requirements for Packard and E&S divisions.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/3/2006	Conf. Call with C. Arkwright re: Pegasus	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/3/2006	Planning meeting with J. Simpson and M. Pagac re: Delphi	1.1			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Updated team resource calendar for AWS file	0.5			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Helped with looking at team presentation, viewing for corrections/errors	0.5			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Prepared walkthrough templates for Delphi's significant processes for M. Boehm.	6.1			A1
Horner	Kevin John	KJH	Staff	3/3/2006	Reviewed revised control framework received by Delphi and reviewed controls in AWS assuring all controls properly entered.	0.9			A1
Marold	Erick W.	EWM	Senior	3/3/2006	Discussions with M. Pagac regarding Delphi's control framework surrounding customer owned tooling.	0.6			A1
Martell	Michael A.	MAM	Principle	3/3/2006	International call and prep with Jan Powell of France to discuss our teams structure, locations for testing, protocols and application location contacts	1.9			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Review of application control scoping.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Status meeting with Management, CAS and PwC.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Meeting with J. Powell to discuss European coordination	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/3/2006	Discuss review comments with Mark to finish Steering walkthrough.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	3/3/2006	Meeting with PwC, Delphi IT SOX PMO and CAS to discuss scoping and timing of IT procedures.	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Review of AWS File	0.4			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Review training agenda	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Planning discussions with J. Henning	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Discuss PBC listing with R. Preuter	0.3			A1
Pagac	Matthew M.	MMP	Manager	3/3/2006	Prepare and discuss framework comments with A. Kulikowski	2.3			A1
Peterson	Christopher A.	CAP	Manager	3/3/2006	Review workplans created by staff for ITGC testing.	7.2			A1
Ranney	Amber C.	ACR	Senior	3/3/2006	Dayton AR SC-Reading through client's narratives and updating client assistance list for Q1 quarterly review.	4.4			A1
Sheckell	Steven F.	SFS	Partner	3/3/2006	Attend planning meetings in Paris	8.0			A1
Simpson	Jamie	JS	Senior	3/3/2006	Preparation of international instructions regarding Q1 procedures.	2.8			A1
Simpson	Jamie	JS	Senior	3/3/2006	Review of Q1 divisional client assistance list	2.2			A1
Simpson	Jamie	JS	Manager	3/3/2006	Review of Q1 divisional audit program	1.2			A1
Simpson	Jamie	JS	Senior	3/3/2006	Discussion with M. Boehm regarding client assistance list for divisions	1.0			A1
Simpson	Jamie	JS	Manager	3/3/2006	Review of Dayton PBC list	0.3			A1
Simpson	Jamie	JS	Senior	3/3/2006	Discussion with N. Miller regarding T&I client assistance listing.	0.5			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Development of AWS workshops.	3.3			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Clean-up of review comments for Steering DTIGC.	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Follow-up on open items for Steering walkthrough.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/3/2006	Discussion of review comments with Shannon for Steering.	0.3			A1
Tanner	Andrew J.	AJT	Senior	3/3/2006	Development of International IT protocols	0.5			A1
Wardrobe	Peter J.	PJW	Manager	3/3/2006	Attended meeting with J. Powell, EMEA IT director	0.8			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Performed review of Hyperion DITGC and supporting workpapers	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Prepared weekly budget to actual analysis of TSRS team hours	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Attended meeting with PWC and Delphi management to discuss 2006 audit scope	1.8			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Reviewed and prepared analysis of application control listing prepared by core assurance team	1.6			A1
Wardrobe	Peter J.	PJW	Senior	3/3/2006	Responded to e-mails from E&Y international teams regarding audit procedures for various Delphi locations.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	3/3/2006	Actuarial review - further research on phantom bond concept and followup with J. Simpson on WW's discount rate methodology	1.2			A1
Boehm	Michael J.	MJB	Manager	3/4/2006	Review of Delphi internal control framework to assess key controls for EY testing.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Review of Steering DITGC	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Set up meeting for call with Delphi Europe.	0.2			A1
Pacella	Shannon M.	SMP	Manager	3/4/2006	Document key factors to consider for removing eTBR from 2006 scope.	0.7			A1
Sheckell	Steven F.	SFS	Partner	3/4/2006	Review of Audit planning activities	2.8			A1
Boehm	Michael J.	MJB	Manager	3/5/2006	Preparation of training materials for team training event on 3/7/6	2.0			A1
Simpson	Jamie	JS	Senior	3/5/2006	Review of J. Henning's comments on framework and incorporation into agenda.	1.1			A1
Aquino	Heather	HRA	Client	3/6/2006	Work on team training agenda.	2.9			A1
Aquino	Heather	HRA	Serving Associate	3/6/2006	Coordination of materials for Delphi planning/training event.	0.3			A1
Aquino	Heather	HRA	Client	3/6/2006	Correspondence with S. Bell and S. Sheckell regarding Delphi fax machine approval.	0.2			A1
Aquino	Heather	HRA	Serving Associate	3/6/2006	Coordination of logistics for printing of team training agenda for event on 3/7/06.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/6/2006	Participate in audit planning discussions	1.2			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Reviewed walkthrough templates prepared by K. Horner	0.6			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Preparation of slides for team training event presentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Preparation of training materials for team training event on 3/7/2006	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/6/2006	Met with E. Marold to determine format of AWS audit files for the 6 U.S. divisions	1.2			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Met with A. Krabill and J. Simpson to discuss walkthrough examples for team training event.	2.1			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Worked with K. Horner to prepare walkthrough templates for all significant divisional processes.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/6/2006	Determined application controls to be tested by EY and reviewed AWS file of testing plans for application controls.	1.8			A1
Damodaran	Tarun	TD	Staff	3/6/2006	DITGC (Hyperion) - Review and modifications to walkthrough section of the manage change.	8.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Review of 8K's, Press releases.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Review of Team training presentation.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	Preparation for EY team preparation on 3/7/06.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	SAS 100 preparation call with B. Prueter (Saginaw Division).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/6/2006	SAS 100 preparation call with C. Zerrull (Packard Division).	0.7			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed ICFC and UBT	0.9			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed and edited team training PowerPoint presentation for Tuesday's meeting with the Delphi team	1.8			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Created summary of all application controls from Delphi's Divisional Control Framework for M. Boehm.	2.4			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Reviewed Delphi's Reorganization page on there website for new information pertaining to the bankruptcy process	0.7			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Organized materials (Control objective templates, roll-up schedule, etc.) for Thermal & Interiors Division for our fieldwork to begin on March 8th.	1.8			A1
Horner	Kevin John	KJH	Staff	3/6/2006	Organized audit room at corporate headquarters; file confidential/sensitive materials, etc.	0.4			A1

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Marold	Erick W.	EWM	Senior	3/6/2006	Reviewed updated divisional control framework and updated AWS for revised wording.	3.4			A1
Marold	Erick W.	EWM	Senior	3/6/2006	Prepared our client assistance list for initial procedures related to revenues and accounts receivable.	2.7			A1
Marold	Erick W.	EWM	Senior	3/6/2006	Prepared our client assistance list for initial procedures related to fixed assets and customer owned tooling.	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Review PBC list for Saginaw	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Finalize scheduling for Delphi	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Prepare/review team presentation	3.3			A1
Pagac	Matthew M.	MMP	Manager	3/6/2006	Organize files pertaining to Delphi prior to inception of fieldwork	1.8			A1
Peterson	Christopher A.	CAP	Manager	3/6/2006	Develop ITGC work program to address all key ITGC.	3.4			A1
Ranney	Amber C.	ACR	Senior	3/6/2006	Dayton AR SC-reading through the Company's documentation of the service center's significant processes and determining our audit strategy to walkthrough the processes.	1.1			A1
Simpson	Jamie	JS	Senior	3/6/2006	Planning- preparation for team training event.	1.4			A1
Simpson	Jamie	JS	Manager	3/6/2006	Planning - Review of agenda for team training event.	2.7			A1
Simpson	Jamie	JS	Senior	3/6/2006	Planning -Review of application controls with M. Boehm.	1.0			A1
Simpson	Jamie	JS	Manager	3/6/2006	Planning- Review of walkthrough example for team training event.	0.6			A1
Stille	Mark Jacob	MJS	Manager	3/6/2006	Development of AWS worksteps.	3.7			A1
Stille	Mark Jacob	MJS	Staff	3/6/2006	Clean-up of Review Comments for Hyperion.	2.6			A1
Stille	Mark Jacob	MJS	Staff	3/6/2006	Clean-up of review comments for Steering.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	3/6/2006	Hyperion walkthrough review	1.6			A1
Wardrobe	Peter J.	PJW	Senior	3/6/2006	Weekly status meeting with M. Harris and B. Garvey	0.9			A1
Wardrobe	Peter J.	PJW	Senior	3/6/2006	Preparation of weekly time reporting matrix for engagement economics.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/6/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	1.2			A1
Zamora	Delbert A.	DAZ	Manager	3/6/2006	Actuarial review - analysis of various bonds used in creating phantom bonds for model	0.8			A1

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Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Correspondence with S. Duber regarding Visas for Juarez Visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Delphi Training/Planning event including preparation of materials.	7.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Meeting with S. Jackson and D. Kolenc regarding technology for Delphi.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/7/2006	Correspondence with A. Krabill and B. Welsh regarding Delphi Q1 Audit Program.	0.2			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate	3/7/2006	E&Y Internal planning meeting for Delphi - 1st Quarter review	7.8			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Met with E&S team to discuss team expectations/roles.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Met with DPSS team to discuss team expectations/roles	0.6			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Review of Delphi accounting policies to prepare for divisional audit procedures.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Preparation for E&S section and Internal Control/Walkthrough portions of team training event.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/7/2006	Participated in team training event to walk full audit team through Q1 procedures, internal control procedures, divisional overviews, etc.	5.5			A1
Damodaran	Tarun	TD	Staff	3/7/2006	DITGC (Hyperion) - Review and modifications to walkthrough section of the manage change.	7.7			A1
Fellenz	Beth Anne	BAF	Staff	3/7/2006	Attended planning meeting for Delphi Corporation 2006 audit.	6.0			A1
Fitzpatrick	Michael J.	MJF	Partner	3/7/2006	Attended planning meeting for Delphi 2006 audit.	5.0			A1
Ford	David Hampton	DHF	Staff	3/7/2006	Travel time from Troy, MI to Dayton, OH SSC.	4.2			A1
Ford	David Hampton	DHF	Staff	3/7/2006	Attended planning meeting for Delphi 2006 audit. Discussed audit scoping, timing, staffing, etc.	6.5			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/7/2006	Attend team training session (AABS, TSRS). Purpose of the session was to explain scope of current year audit, what has been done to date, what is required for the first qtr SAS 100 procedures and the timing of the remaining SOX and substantive audit procedures.	8.1			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Discussion with S. Sheckell re: independence relative to potential carve outs	0.4			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi planning meeting (SS, JS, JH., MH, AK)	1.3			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi internal controls training segment - Troy	2.2			A1
Henning	Jeffrey M.	JMH	Partner	3/7/2006	Delphi staff orientation and training session in Troy	4.1			A1
Horner	Kevin John	KJH	Staff	3/7/2006	Attended team training planning event for quarter one procedures for Delphi	6.0			A1
Horner	Kevin John	KJH	Staff	3/7/2006	Began review of fixed asset control objective templates for Thermals & Interior division in preparation of walkthrough	2.1			A1
Lajnef	Ziad	ZL	Senior	3/7/2006	Participated in the Planning meeting for the Delphi Audit	6.0			A1
Marold	Erick W.	EWM	Senior	3/7/2006	Attended Delphi kickoff meeting.	5.8			A1
Marold	Erick W.	EWM	Senior	3/7/2006	Prepared our client assistance list for initial procedures related to inventory and cost of sales.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Time spent reading and reviewing the most recent Delphi SEC filing for additional understanding of their business.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Time spent reading and reviewing Delphi's control framework in order to familiarize myself with the control environment before divisional procedures began.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/7/2006	Attendance at audit planning meeting for the entire Delphi team. Meeting led by S. Sheckell and J. Henning - included introduction of the team, discussions of divisional operations, scopes and various other audit related topics.	5.2			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Delphi Team Planning Meeting	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Planning discussions with Saginaw team	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/7/2006	Communicate with TSRS on Material Weakness with SOD	0.2			A1

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Peterson	Christopher A.	CAP	Manager	3/7/2006	Review Hyperion program change and IT Ops workplan.	3.7			A1
Ranney	Amber C.	ACR	Senior	3/7/2006	Dayton AR SC-traveling to Dayton from Troy, MI in order to perform our walkthroughs of Dayton's significant processes.	4.2			A1
Ranney	Amber C.	ACR	Senior	3/7/2006	Other-Attending the training session with the entire audit team in order to learn about the company and our approach to walkthrough the client's significant processes.	6.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/7/2006	Attending of the Kick-off Meeting for Delphi Team	6.0			A1
Rothmund	Mario Valentin	MVR	Staff	3/7/2006	Getting familiar with the company, including reading the 10K and PowerPoint Presentation	3.0			A1
Saimoua	Omar Issam	OIS	Staff	3/7/2006	Delphi 2006 Training/Planning Meeting	6.3			A1
Saimoua	Omar Issam	OIS	Staff	3/7/2006	Travel to Dayton Accounts Receivable Shared services to perform Cash Receipts Walk Through.	3.2			A1
Sharma	Geetika	GS	Staff	3/7/2006	Attended meeting with J. Henning for Delphi engagement.	1.1			A1
Sharma	Geetika	GS	Staff	3/7/2006	Attended initial overview of Delphi audit with Delphi engagement personnel.	5.9			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Prepare audit planning forms	2.2			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Discuss staffing issues with team	1.6			A1
Sheckell	Steven F.	SFS	Partner	3/7/2006	Lead planning event with audit team	6.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/7/2006	Participated in training event/kick-off event for Delphi engagement.	6.0			A1
Simpson	Jamie	JS	Senior	3/7/2006	Team training event for Delphi 2006 audit.	6.5			A1
Simpson	Jamie	JS	Manager	3/7/2006	Discussion with S. Sheckell and K. Asher regarding staffing.	0.4			A1
Simpson	Jamie	JS	Senior	3/7/2006	Meeting with S. Sheckell, J. Henning, A. Krabill and M Hatzfeld to discuss audit status.	0.9			A1
Simpson	Jamie	JS	Senior	3/7/2006	Discussion with S. Jackson and D. Kolenc regarding Quickplace and Eroom tools for Delphi.	0.5			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Scheduling of Global Network Walkthroughs.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Operations work program and Key Controls.	1.1			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Clean -up of Review Notes and documentation of walkthroughs for Hyperion.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Logical Access work program and Key Controls.	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/7/2006	Mapping of AWS worksteps to Program Change work program and Key Controls.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2006	Development/review of IT planning documents	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	3/7/2006	Meeting with C. Peterson to orient him with the client and the engagement	1.3			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Attended the Delphi - 2006 Core Audit Training with Core Team.	5.1			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Reviewed materials at team training including setting up engagement code on TRAX, etc.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/7/2006	Attended meeting with J. Henning and Matt Pagac regarding Delphi Core Audit.	0.6			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Reviewed Delphi global network workplan.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Review of Hyperion walkthrough documentation with E&Y staff member to discuss review notes.	2.6			A1
Wardrope	Peter J.	PJW	Senior	3/7/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	0.8			A1
Zamora Aquino	Delbert A. Heather	DAZ HRA	Manager Client Serving Associate	3/7/2006 3/8/2006	Documentation on project to date for files Correspondence with CIBT regarding FNC visa for Mexico travel.	0.2 0.3			A1 A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Preparation of cover letter for Mexico travel per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Coordination of meeting with D. Sherbin per S. Sheckell on 3/16/06.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with J. Hasse regarding Filing Cabinet; on-site for engagement team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with J. Simpson regarding Packard - Warren, Ohio Info per Z. Lajnef.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Various correspondence with J. Nolan and J. Simpson regarding E&Y Access to Hyperion/DGL.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Correspondence with A. Krabill regarding Delphi Subsidiary Information; forward accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Work on Mailing list for transcript of Turley's speech including correspondence with J. Simpson accordingly.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/8/2006	Various correspondence with J. Hasse and P. Wardrope regarding E&Y Network Access/Security Badge for C. Peterson.	0.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Perform DPSS walk-through (capital expenditure)	6.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Comparison of the COT (narratives) for the DPSS division vs. framework	1.7			A1
Avila-Villegas	Vanessa	VAV	Senior	3/8/2006	Conference call with S. Hernandez (Mexican partner) regarding the purpose of the Mexican Delphi operation planning meeting in Juarez .	1.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Phone call with R. Hoffman to discuss TB 280 AR reconciliation.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Phone calls with J. Nolan to set up Corporate Accounting Meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Revenue recognition meeting with Jim Steele, DPSS Accounting Manager	1.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meetings with B. Fellenz to determine inventory walkthrough strategy.	2.1			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meeting with V. Avilla-Villegas to determine PP&E walkthrough strategy.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Preparation of summary issues template for distribution to Delphi Audit Team	0.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Meeting with A. Krabill and B. Fellenz to determine Sales/AR walkthrough strategy.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Review of DPSS narrative templates for expenditure, inventory, and employee cost processes	2.3			A1
Boehm	Michael J.	MJB	Manager	3/8/2006	Kick-off meetings with J. Steele and R. Nedadur at DPSS to review contents of client assistance package, set expectations for site visit, etc.	1.8			A1
Damodaran	Tarun	TD	Staff	3/8/2006	DITGC (DGL) - Process Description for Manage change .	2.2			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Preparation of inventory walkthrough for DPSS.	5.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with R. Nedaur for inventory walkthrough for DPSS.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with K. Wallace, regarding inventory walkthrough for DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/8/2006	Discussion with J. Steele, Accounting Manager regarding Revenue cycle for DPSS.	0.8			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Walked through the tooling invoice process.	4.1			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Walked through the credit and debit memo process.	3.2			A1
Ford	David Hampton	DHF	Staff	3/8/2006	Meet with Floranne for introduction to contacts at the location, etc.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Travel time to Saginaw location for 1st qtr procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Travel time from Saginaw to Troy, returning from 1st qtr review procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Discussion of Italian plant closure, severance implications and accounting treatment to be used.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meetings with accounting manager to discuss process flow related to inventory, payroll, cash disbursements and accounts receivable.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meeting with PP&E accountant to discuss process flow and controls related to the acquisition, recording and disposition of capital assets.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/8/2006	Meeting with AFD's to discuss historical accounting/audit issues - i.e. any significant deficiencies; material weaknesses or restatement items.	1.9			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Reviewed fixed asset control objective templates for T&I for preparation of walkthrough	3.5			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Facilities tour at Delphi's Thermal & Interior Division, met N. Cash, D. Praus	0.9			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Made a selection of a fixed asset addition, disposal, and a fixed asset to walkthrough depreciation	0.4			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Reviewed employee cost control objective templates for Thermal & Interior division in preparation for walkthroughs	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/8/2006	Organized request list for our fixed asset selections for T. Castle for items needed to complete our walkthrough based on our selections	0.6			A1
Horner	Kevin John	KJH	Staff	3/8/2006	Created flowcharts for the capital expenditure, disposal, and depreciation process to better understand the process prior to our walkthrough	2.3			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with P. O'Bee to discuss fixed asset process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with L. Briggs from Saginaw Steering to discuss inventory process.	2.7			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended meeting with B. Prueter at Saginaw Steering to discuss our client assistance list.	2.3			A1
Marold	Erick W.	EWM	Senior	3/8/2006	Attended a meeting with B. Louis to discuss 2005 restatement items and significant deficiencies.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of the Control Objective Templates for the fixed asset and treasury processes.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of T&I's trial balance, including discussions with E. Creech, in Financial Accounting and Reporting, to determine the significant accounts that will require audit.	1.6			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Review of the T&I divisions significant accounting memos, as provided by Eric Creech, in order to understand certain of the significant accounting matters addressed by the division.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/8/2006	Planning for the T&I divisional audit procedures. Included reading and reviewing some control objective templates and reviewing the summary presentation prepared and provided by the division.	3.5			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Travel to/from Saginaw	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Review, correspond and file emails pertaining to Delphi	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/8/2006	Attend various kick-off meetings at Delphi Saginaw with B. Preuter, Greg, Linda and Delphi team	6.3			A1
Peterson	Christopher A.	CAP	Manager	3/8/2006	App controls memo draft and related research. Planning.	4.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-making acquaintances with all of the AR Supervisors, Control Desks, and Customer Master Group, setting up the audit room, and getting a tour of the facility.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-going over key controls within each of the subprocesses applicable to the Sales, AR and Cash Receipts process and our walkthrough strategy with the two staff.	2.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-matching up controls per the Company's control objective templates to the Control Framework, and determining the applicable controls at the Dayton AR service center.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SC-discussing the Sales, AR and Cash receipts process as it relates to the E&C division with the Supervisor, C. Davies, in order to understand the activities that occur at Dayton.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/8/2006	Dayton AR SSC-discussing our Dayton visit and strategy, and also the Company's procedures to determine AR amounts subject to set-off with Payables due to the bankruptcy with the client (B. Turner).	1.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Drawing of the Revenue Cycle Flowchart	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Preparation of the Inventory Walkthrough	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Preparation of the Investment in Affiliates Walkthrough	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/8/2006	Meeting with N. Cash and D. Prauss (Internal Audit) to discuss our strategy	2.3			A1
Saimoua	Omar Issam	OIS	Staff	3/8/2006	Obtained supporting documents for the Cash receipt walk through	8.4			A1
Sharma	Geetika	GS	Staff	3/8/2006	Meetings with B. Prueter, B. Krausneck, P. O'Bee, and Linda.	3.5			A1
Sharma	Geetika	GS	Staff	3/8/2006	Review documentation for Fixed Asset process and create summary of narratives in walkthrough.	3.6			A1
Sharma	Geetika	GS	Staff	3/8/2006	Drafted list of documents needed for the Fixed Asset walkthrough meeting and discussed things to consider when doing walkthrough with Eric.	0.8			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	Audit planning discussions with team	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/8/2006	Divisional discussion with team	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	International conference call with Mexico regarding audit scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/8/2006	International conference call with Poland regarding audit scope	0.9			A1
Simpson	Jamie	JS	Senior	3/8/2006	Review of Delphi contact list for L. Bower.	0.4			A1
Simpson	Jamie	JS	Manager	3/8/2006	Review of Dayton revenue process documentation.	0.8			A1
Simpson	Jamie	JS	Senior	3/8/2006	Discussion with D. Ford on credit memo process	0.4			A1
Simpson	Jamie	JS	Manager	3/8/2006	Conf. call with E&Y Poland team to discuss audit status.	0.5			A1
Simpson	Jamie	JS	Senior	3/8/2006	Discussion with N. Miller regarding T&I Q1 procedures.	0.3			A1
Simpson	Jamie	JS	Manager	3/8/2006	Discussions with F. Dunford regarding Dayton AR processes.	0.7			A1
Simpson	Jamie	JS	Senior	3/8/2006	Discussions with A. Ranney on walkthrough approach for Dayton.	3.2			A1
Simpson	Jamie	JS	Manager	3/8/2006	Discussion with C. Davies regarding E&C revenue processes at Dayton.	0.9			A1
Simpson	Jamie	JS	Senior	3/8/2006	Discussions with V. Avila-Villegas and S. Sheckell regarding Mexico.	0.4			A1
Simpson	Jamie	JS	Manager	3/8/2006	Discussion with B. Turner regarding Dayton AR setoff process and Q1 procedures.	0.6			A1
Simpson	Jamie	JS	Senior	3/8/2006	Discussions with A. Krabill and M. Boehm on DPSS and T&I and application controls.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Documentation of walkthroughs for MMSC (Steering).	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Walkthroughs of Program Changes/Operations for MMSC (Steering).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/8/2006	Travel from Delphi HQ to Delphi MMSC for walkthroughs (Steering).	2.4			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Prepare agenda for tax 404 mtg	0.2			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Review Delphi's 404 documentation	0.6			A1
Tosto	Cathy I.	CIT	Partner	3/8/2006	Conference call with S. Sheckell, D. Kelley, and A. Krabill to discuss timing of 1st quarter work	0.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Reviewed COT for Expenditures Process against the 2006 Control Framework	0.9			A1

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Vang	Reona Lor	RLV	Senior	3/8/2006	Reviewed 2005 COTs (key controls) for Cash Disbursements against the Control Framework.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Prepared a listing of items to be obtained from the Purchasing and AP departments for the next day.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Discussed logistics and obtained Control Objective Templates with B. Prueter, ICC at Delphi - Saginaw.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Attended PBC listing update with Bob Prueter and Audit Team for Saginaw (M. Hatzfeld, M. Pagac, G. Sharma, E. Marold).	1.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Preparation of walkthrough template for Accounts Payable (Expenditure) Process for Saginaw - identified all key controls relevant to the key controls in the 2005 COTs.	2.3			A1
Vang	Reona Lor	RLV	Senior	3/8/2006	Preparation of walkthrough template for Cash Disbursement Process for Saginaw - identified all key controls relevant to the key controls in the 2005 COTs and documented a summary of the process into the Templates.	1.3			A1
Wardrobe	Peter J.	PJW	Senior	3/8/2006	Application control discussion with audit team.	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/8/2006	Travel from Delphi HQ to EDS MMS for Delphi Steering walkthroughs.	2.4			A1
Wardrobe	Peter J.	PJW	Senior	3/8/2006	Discussions with B. Garvey regarding E&Y approach, scope, coordination of teaming efforts.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/8/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	0.8			A1
Wardrobe	Peter J.	PJW	Senior	3/8/2006	Meetings with EDS applications support team to discuss controls in place for the Saginaw Steering mainframe applications.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Correspondence with G. Curry and J. Simpson regarding AWS server for Delphi engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Work on budget status analysis including comparison to ARMS and adjusting for changes in ARMS accordingly.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Various correspondence with A. Menth, L. Beasley and J. Hasse regarding Delphi Telephonic Audit Committee Meeting.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/9/2006	Continue working on Mailing list for transcript of Turley's speech including correspondence with J. Hasse; forward to L. Bower accordingly.	1.1			A1
Asher Avila-Villegas	Kevin F.	KFA	Partner	3/9/2006	Participate in PPD update discussion	1.1			A1
	Vanessa	VAV	Senior	3/9/2006	Perform DPSS walk-through (capital expenditure)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of Corporate accounting control objective templates.	2.4			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of DPSS Inventory and revenue process documentation.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone call with J. Nolan to set up Corporate Accounting meeting.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of 2005 and 2006 accounting memos generated by DPSS division.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Meeting with V. Avilla-Villegas related to fixed asset walkthrough	0.6			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone call with A. Ranney related to segregation of duties template.	0.1			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Review of changes related to latest version of internal control framework.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Phone calls with R. Vang related to Kokomo divisional procedures & staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Meetings with B. Fellenz related to revenue and inventory process walkthroughs.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/9/2006	Preparation of e-mail to Delphi team to distribute Summary Issues Matrix template.	0.2			A1
Damodaran	Tarun	TD	Staff	3/9/2006	DITGC (Hypertion) - Combining and standardization of document for manage change and logical access .	1.7			A1
Fellenz	Beth Anne	BAF	Staff	3/9/2006	Preparation of revenue walkthrough for DPSS.	3.5			A1
	Beth Anne	BAF	Staff	3/9/2006	Preparation of inventory walkthrough for DPSS.	5.8			A1
Fellenz	Beth Anne	BAF	Staff	3/9/2006	Discussion with O. Elder regarding inventory walkthrough for DPSS.	1.1			A1
Fitzpatrick Ford Ford	Michael J.	MJF	Partner	3/9/2006	Participate in PPD update discussion	1.0			A1
	David Hampton	DHF	Staff	3/9/2006	Documented the Tooling Invoice Process	1.8			A1
	David Hampton	DHF	Staff	3/9/2006	Documented Customer List maintenance process	2.3			A1
Ford	David Hampton	DHF	Staff	3/9/2006	Documented the Credit and Debit Memo process.	2.6			A1

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Ford	David Hampton	DHF	Staff	3/9/2006	Walked through the Customer Master List maintenance process	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Travel time returning to Troy office from GM shared service planning session.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Meeting with GM representatives to discuss process flow and controls at the various shared service locations.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Review of Company's remediation plan for Significant deficiencies and material weaknesses - preparation for call with J. Henning accordingly.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Travel time to Renn Center for purposes of planning meeting with GM representatives to discuss process flow and controls related to the Tempe, Jamaica and Juarez SSC's.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/9/2006	Review of offering memorandums for the Catalyst business of E&C. Purpose of review was to begin scoping carve-out audit.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2006	Discussion of SSC visit with M. Hatzfeld	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/9/2006	Review of material weakness remediation plan with M. Hatzfeld	1.3			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Made selection of one hourly employee to walkthrough payroll process	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Met with K. Wood and discussed new hire/termination/pay rate change process	1.6			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Meeting for employee cost process, met with K. Wood, N. Cash, D. Praus	1.8			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Made selection of one salary employee for our walkthrough of the payroll process (employee cost)	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Began updating fixed asset walkthrough template with data from selections we made for our walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Reviewed employee cost control objective templates in preparation for meeting to go over payroll process	0.8			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated walkthrough template for payroll process based on information received in meeting on employee cost.	2.1			A1

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Horner	Kevin John	KJH	Staff	3/9/2006	Finalized request list for our fixed asset selections to obtain supporting documentation for our walkthrough	0.4			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated fixed asset flowcharts for our understanding of the fixed asset process: acquiring, disposing, depreciating	0.4			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Met with T. Castle to discuss our request list, he will be in contact with necessary people to obtain items on our request list	0.2			A1
Horner	Kevin John	KJH	Staff	3/9/2006	Updated walkthrough template with information obtained from meeting with K. Wood, HR rep., walked through new hire, termination, and pay rate change.	1.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Prepared a memorandum summarizing all of the meetings attended.	3.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Attended a meeting with the Hourly Payroll supervisor to document our understanding of the payroll process.	2.4			A1
Marold	Erick W.	EWM	Senior	3/9/2006	Assisted R. Vang with her understanding and walkthrough of the Accounts Payable process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Meeting to discuss the T&I treasury cycle. Included E. Creech and N. Cash from the client.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Review of the fixed asset/tooling Control Objective Templates and the tooling accounting memo.	2.5			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Meeting to discuss the payroll cycle at T&I with the client. Included N. Cash and K. Wood from the client.	2.1			A1
Miller	Nicholas S.	NSM	Manager	3/9/2006	Discussion with J. Simpson re: the various issues and accounting matters encountered through two days of work at the T&I division.	1.9			A1
Pagac	Matthew M.	MMP	Manager	3/9/2006	Review and discussion internally with M. Hatzfeld with respect to material weaknesses and SOD	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/9/2006	Travel from Detroit and attend meeting with GM with regards to planning for Delphi Shared Service Center	3.8			A1
Peterson	Christopher A.	CAP	Manager	3/9/2006	Develop ITGC work program to address all key ITGC.	4.1			A1

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Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-discussing the Sales, AR and Cash Receipts process as it relates to Thermal and Interiors with the client (R. Hamilton)	1.1			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-detail reviewing the Invoicing, Sales Returns and Adjustments process walkthrough documentation and supporting workpapers.	3.5			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-discussing the cash application process with the client (J. Bell) and unapplied cash issues related to the Packard Division.	1.2			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-Discussing the accounts receivable reconciliation process with the client (J. Fortuno), and obtaining an understanding of all accounts.	2.4			A1
Ranney	Amber C.	ACR	Senior	3/9/2006	Dayton AR SC-reviewing the segregation of duties matrix with the client (F. Dunford) as it relates to the Sales, AR and Cash Receipt activities.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Preparation of the Lease Walkthrough	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Preparation of the Investments in Affiliates Walkthrough	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Walkthrough Meeting with E. Creek and E. Stevons for the Treasury Walkthroughs	2.5			A1
Rothmund	Mario Valentin	MVR	Staff	3/9/2006	Attending Discussion with Manager and Senior Manager to discuss results and approaches	1.3			A1
Saimoua	Omar Issam	OIS	Staff	3/9/2006	Inquired with supervisors and analysts about the Cash receipts process and obtained additional support documents in order to complete the walk through	8.2			A1
Schaffert	Glen A.	GAS	Partner	3/9/2006	Participate in PPD update discussion	1.0			A1
Sharma	Geetika	GS	Staff	3/9/2006	Attended meeting with J. Keberlein for walk-through of the Hourly Payroll Process.	1.1			A1
Sharma	Geetika	GS	Staff	3/9/2006	Follow-up and requesting items from P. O'Bee for Fixed Asset process as well as documenting the process.	2.4			A1
Sharma	Geetika	GS	Staff	3/9/2006	Obtaining an understanding of the payroll process and creating a summary for the walk-through; documenting summary of controls in walk-through accordingly.	3.6			A1
Sheckell	Steven F.	SFS	Partner	3/9/2006	Participate in PPD update discussion	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/9/2006	Mtg with T&I managers to discuss equity investments and restatement items.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/9/2006	Discussions with N. Miller and M. Rothmund on T&I walkthrough documentation.	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Review of Policies and Procedures for MMSC (Steering)	2.7			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Documentation of Operations processes and walkthroughs.	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/9/2006	Documentation of Program Change processes and walkthroughs.	2.8			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Meeting with J. Erickson to discuss timing and requirements for 1st quarter and 404.	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Prepare for meeting with J. Erickson to discuss timing and requirements for 1st quarter and 404.	1.0			A1
Tosto	Cathy I.	CIT	Partner	3/9/2006	Staffing discussion for 404 and 1st quarter	0.2			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Updated AP Process Walkthrough Template.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Received and discussed productive inventory POs with N. Baird, Purchasing Manager/S. Wisniewski.	1.2			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Requested productive purchase order and discussed the Purchasing Process with Purchasing Manager, N. Baird and S. Wisniewski	0.8			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Discussed with L. Briggs, Financial Operations Manager about the AP process and inquired of personnel to contact to obtain documentation.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Documented productive inventory PO/nonproductive inventory PO in AP Walkthrough Template; requested more information for non-productive inventory purchase.	4.1			A1
Vang	Reona Lor	RLV	Senior	3/9/2006	Called B. Neagle to setup meeting at 8:00am, Friday morning.	0.2			A1
Wardrobe	Peter J.	PJW	Senior	3/9/2006	Drafted response to Delphi request to provide information regarding scope of services.	1.3			A1
Wardrobe	Peter J.	PJW	Senior	3/9/2006	Meetings with GM shared service team members to gain a better understanding of the role that GM plays in hosting AP and Payroll services for Delphi.	4.2			A1
Zamora	Delbert A.	DAZ	Manager	3/9/2006	Actuarial review - follow-up on bond method	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various correspondence regarding visa documents for Juarez visit per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various correspondence regarding E&Y Online for Delphi; forward tax services to A. Krabill accordingly.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Work on budget status analysis including comparison to ARMS and adjusting for changes in ARMS accordingly.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Various coordination regarding tech support for TSRS conference room with J. Hasse, C. Peterson and K. Fisher.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Preparation of list of additional individuals who need security/network access; forward to J. Hasse accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/10/2006	Correspondence with J. Hasse regarding Intranet Access for engagement team; prepare form and forward accordingly.	0.3			A1
Asher	Kevin F.	KFA	Partner	3/10/2006	Restructuring meeting with J. Sheehan	1.9			A1
Asher	Kevin F.	KFA	Partner	3/10/2006	Audit update review on planning activities	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/10/2006	Document to the DPSS walk-through (capital expenditure)	7.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/10/2006	Travel arrangements for the meeting to be held on March 29 in Juarez, Mexico	0.4			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Review of treasury cycle information for DPSS	0.4			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Phone calls with R. Vang to discuss E&S staffing.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings related to inventory process walkthrough at DPSS	1.9			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with B. Fellenz to discuss inventory process findings at DPSS.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Phone calls with R. Pochmara and N. Miller to discuss E&S and T&I Staffing	0.3			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with R. Neduar, DPSS, to discuss employee cost and expenditure cycles.	1.5			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meetings with V. Avilla-Villegas to discuss findings in DPSS Fixed Asset Process.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/10/2006	Meeting with D. Langford, DPSS, to discuss completion of segregation of duties template.	0.3			A1

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Boehm	Michael J.	MJB	Manager	3/10/2006	Review of DPSS Expenditure cycle and Employee Cost Control Objective Templates to determine walkthrough strategy for EY staff.	2.2			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Preparation of inventory walkthrough for DPSS.	5.9			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with Operations supervisor, O. Elder, regarding inventory walkthroughs for DPSS.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with R. Nedaur from Finance department regarding revenue walkthrough for DPSS.	1.6			A1
Fellenz	Beth Anne	BAF	Staff	3/10/2006	Discussion with R. Nedaur from Finance Department regarding inventory walkthrough for DPSS.	0.9			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Travel From Dayton SSC to Troy, MI.	4.3			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Cleared Review notes on walkthroughs	1.3			A1
Ford	David Hampton	DHF	Staff	3/10/2006	Obtained and documented AR Acct Recs.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/10/2006	Review of Payroll walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/10/2006	Review of Inventory walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/10/2006	Preparation of Saginaw ASM.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/10/2006	Travel time to Saginaw plant for SAS 100 procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/10/2006	Packard PBC list call in preparation for 3/13/06 planning visit.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/10/2006	Travel time from Saginaw plant for purposes of 1st qtr SAS 100 procedures.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Meeting with D. Williams re: E&C operating procedures	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Conference call with D. Bayles re: controls testing and reliance strategy	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	Meeting with S. Sheckell and J. Henning re: IT testing and controls reliance strategies	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/10/2006	JH meeting with TSRS re: status of TSRS test plan and reliance on general IT controls	0.6			A1
Honer	Kevin John	KJH	Staff	3/10/2006	Updated fixed asset walkthrough template based on selections made for the walkthrough	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/10/2006	Meeting with T. Castle, J. Meinberg, N. Cash, T. Torge to discuss fixed asset process: additions, disposal, depreciation.	1.4			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Met with N. Cash to request budget/forecast to actual analysis from the plant level and division level.	0.3			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Updated payroll process walkthrough based on information from documentation received through the walkthrough process of a salary employee and an hourly employee	2.6			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Reviewed fixed asset control objective templates, flowcharts we created, in preparation for our meeting to walkthrough the fixed asset process - created questions to be asked in the meeting.	1.3			A1
Horner	Kevin John	KJH	Staff	3/10/2006	Preparation of e-mail to L. Severson requesting budget/forecast to actual analysis for a plant and at the divisional level that we need for next week for our walkthrough of the employee cost process	0.1			A1
Huffman	Derek T.	DTH	Senior	3/10/2006	Meeting with D. Steis and R. Hale of Vega to plan SAP walkthroughs and discuss client assistance list requests.	1.7			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Started initial documentation of my inventory walkthrough.	2.3			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Attended a meeting with the inventory cost analyst to walkthrough the inventory process.	3.3			A1
Marold	Erick W.	EWM	Senior	3/10/2006	Attended a meeting with the salary supervisor to understand the payroll process related to salary employees.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Time spent beginning the documentation of the tooling walkthrough.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Reading and reviewing the inventory accounting policy to prepare for the T&I inventory process meeting.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Meeting with T. Castle and N. Cash of the T&I division to understand the fixed asset and tooling procedures at the division.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/10/2006	Meeting with T&I divisional personnel, including lead cost accountant and Nora Cash to discuss the inventory and COS process at the division.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Conference call with C. Zerul, Assistant Financial Director of the Packard Division and M. Hatzfeld, Sr. Manager to discuss upcoming field work.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Coordinating with Paola from PwC about including PwC in our interviewing and fact gathering meetings in order to reduce the time requirements from the client.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/10/2006	Review of the Schedule of Posted Adjustments for the year ending 12/31/05 for the T&I division, in addition to review of the adjustments recorded as part of the restatement.	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/10/2006	Travel to/from Saginaw.	2.2			A1
Pagac	Matthew M.	MMP	Manager	3/10/2006	Review material weakness presentation	0.6			A1
Peterson	Christopher A.	CAP	Manager	3/10/2006	Develop ITGC work program to address all key ITGC.	4.2			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-traveling back to Troy, MI from Dayton, OH.	3.9			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-detail reviewing the Cash Receipt walkthrough documentation and workpapers.	1.1			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-detail reviewing the Invoicing, Sales Returns, and Adjustments process walkthrough documentation and supporting workpapers.	2.3			A1
Ranney	Amber C.	ACR	Senior	3/10/2006	Dayton AR SC-discussing our status and the issues discovered during our walkthrough process at the AR service center with the client (F. Dunford and C. Davies).	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Preparation of the Inventory Walkthrough	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Attending the Inventory Walkthrough Meeting	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/10/2006	Finishing the Investment in Affiliates Walkthrough	2.2			A1
Saimoua	Omar Issam	OIS	Staff	3/10/2006	Documented the Cash receipt walk through.	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	3/10/2006	Travel to Detroit from the Dayton, OH AR shared service center	3.5			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with HR and John in hourly payroll regarding the payroll process.	0.3			A1
Sharma	Geetika	GS	Staff	3/10/2006	Finished writing walk-through process for payroll process with the exception of the salary employees.	4.1			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with P. O'Bee to gather items for the Fixed Asset Process.	1.1			A1
Sharma	Geetika	GS	Staff	3/10/2006	Continued with the Fixed Asset walk-through.	1.6			A1
Sharma	Geetika	GS	Staff	3/10/2006	Attended meeting with Lori to get information for disposals.	0.9			A1
Sheckell	Steven F.	SFS	Partner	3/10/2006	Audit planning meetings	1.8			A1
Sheckell	Steven F.	SFS	Partner	3/10/2006	International coordination	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Documentation of hardcopy workpapers for MMSC (Steering).	1.7			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Walkthrough and documentation of Operations for MMSC (Steering).	2.6			A1
Stille	Mark Jacob	MJS	Staff	3/10/2006	Walkthrough and documentation of program changes for MMSC (Steering).	3.4			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Updated AP Process Walkthrough Template.	1.2			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Obtained and discussed debit memo transaction with D. Buckner, AP Liaison.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Documented non-productive inventory information into the AP Process Walkthrough Template.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed and obtained information about Non-Productive Inventory purchase selected with S. Lubban.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed with Production Cost & Logistics Personnel (B. Neagle and J. Mayan) about the Receiving Process of Productive Inventory.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed with Linda Briggs, Financial Operations Manager, the Finance side of the AP process; obtained print screens of the journal entries, subledger and GL for the selected sample accordingly.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/10/2006	Discussed Non-productive Inventory Process with Elaine from Purchasing and M. O'Toole from HSS.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	3/10/2006	Documented all information obtained from Purchasing and PCL in AP Process Walkthrough Template.	2.9			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Reviewed draft of Delphi Steering DITGC.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Discussed TSRS approach and scope with J. Henning.	0.6			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Prepared client assistance listing for Treasury walkthroughs.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Prepared responses to 2005 deficiencies for discussion with Delphi management.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Drafted understanding of GM shared service arrangements based on meetings from Thursday.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/10/2006	Responded to e-mails from international E&Y teams to coordinate international Delphi audit procedures.	2.0			A1
Zamora	Delbert A.	DAZ	Manager	3/10/2006	Actuarial review - follow-up on bond method and discuss with Angie accordingly.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/11/2006	Packard - Planning and scheduling for divisional procedures at Packard, including travel arrangements, reviewing documentation and discussions with staff.	2.3			A1
Boehm	Michael J.	MJB	Manager	3/12/2006	Travel to Kokomo, IN for E&S site visit (initial review procedures)	3.2			A1
Ford	David Hampton	DHF	Staff	3/12/2006	Traveled to Warren, OH for Packard Division audit.	3.8			A1
Miller	Nicholas S.	NSM	Manager	3/12/2006	Travel time to Warren, OH for Packard Divisional procedures.	2.5			A1
Pochmara	Rose Christine	RCP	Intern	3/12/2006	Travel from MI to Kokomo, Indiana.	4.8			A1
Saimoua	Omar Issam	OIS	Staff	3/12/2006	Travel to Kokomo, IN from MI	3.8			A1
Simpson	Jamie	JS	Senior Manager	3/12/2006	Review of Corporate 404 process documentation and preparation of summary of comments.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Hasse regarding File Cabinet Lock #.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Preparation of Budget Status - February 10, 2006 per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Hasse regarding Division Network Connections	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with E. Marold and G. Curry regarding Delphi AWS Server.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Correspondence with J. Simpson regarding R. Horkenbaeth's contact information.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Various printer coordination with Tom, etc. for troubleshooting team printer.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Various correspondence regarding obtaining Certificate of Insurance for Kokomo facility.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/13/2006	Introduction to B. Thelan, D. Kolano and T. Bishop regarding Ernst & Young Audit Engagement Letter; forward electronic copy to Brian accordingly.	0.9			A1
Asher	Kevin F.	KFA	Partner	3/13/2006	Participate in audit status discussions	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/13/2006	Travel time from Detroit, MI to Warren, OH - Packard division	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/13/2006	Travel arrangement for planning meeting in Juarez on March 29, 2006	0.4			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Review of DPSS PP&E walkthrough documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Meeting with R. Jobe to discuss Q1 Review Procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Kickoff meeting at E&S with M. McWhorter & M. Wilkes	1.2			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Review of correspondence from ACS team related to payroll cycle.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Meeting with O. Saimoua to determine Revenue walkthrough procedures.	1.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Conference call with M. Wilkes and S. Snow to discuss inventory.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Discussion of expenditure cycle with R. Pochmara to strategize walkthrough procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/13/2006	Conference call with M. McDonald and M. Wilkes to discuss expenditure and revenue processes.	1.3			A1
Damodaran	Tarun	TD	Staff	3/13/2006	DGL Walkthrough Meeting with M. Whiteman	1.1			A1

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Damodaran	Tarun	TD	Staff	3/13/2006	DITGC (DGL) - Process description for manage change.	3.9		A1	
Damodaran	Tarun	TD	Staff	3/13/2006	DITGC (DGL) - Process description for logical access.	3.1		A1	
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Preparing inventory walk through for DPSS.	5.4		A1	
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Preparation of Revenue walkthrough for DPSS.	3.1		A1	
Fellenz	Beth Anne	BAF	Staff	3/13/2006	Discussion with Rohini regarding revenue walkthrough for DPSS.	0.5		A1	
Ford	David Hampton	DHF	Staff	3/13/2006	Documented Payroll Process Walkthroughs.	3.1		A1	
Ford	David Hampton	DHF	Staff	3/13/2006	Walked through the payroll process for Packard Division.	3.6		A1	
Ford	David Hampton	DHF	Staff	3/13/2006	Walked through the HR/employee file maintenance process for Packard Division	2.7		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Review of significant accounting memos.	2.7		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Meeting with C. Zerull (AFD) to discuss game plan for walkthroughs.	1.6		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Travel time from Detroit to Warren, OH. Purpose of trip was 1st qtr SAS 100 site visit.	4.1		A1	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/13/2006	Meeting with C. Zerull (AFD) to discuss significant 2005 items, issues, accounting memos.	1.3		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Met with N. Cash to get hourly HR Rep contact to discuss hourly employee set up	0.1		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Preparation of e-mail to B. Saddler from HR outlining our questions regarding employee costs for hourly employees	0.1		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Review files from L. Severson pertaining to the employee cost walkthrough	0.5		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Called B. Saddler from HR and left voicemail regarding questions we have pertaining to hourly employees and payroll costs	0.1		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Reviewed control objective templates for the expenditure cycle for our meeting on Tuesday to walkthrough A/P, cash disbursements	2.8		A1	
Horner	Kevin John	KJH	Staff	3/13/2006	Met with L. Severson, Manager OAS, and discussed budget/forecast to actual process at the plant and divisional level for employee cost walkthrough	0.6		A1	

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Horner	Kevin John	KJH	Staff	3/13/2006	Updated payroll walkthrough template with information from meeting with L. Severson, Manager OAR, regarding the budget/forecast to actual analysis	1.4			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Updated fixed asset walkthrough template with information obtained through Friday's meeting in which we went through the process for acquiring, disposing, and depreciating fixed assets	2.4			A1
Horner	Kevin John	KJH	Staff	3/13/2006	Reviewed files received from L. Severson. Files received were Lockport's budget/forecast to actual analysis and the Division Headquarter's consolidated analysis for February that was sent to Corporate	0.4			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Performed the credit memo walkthrough with D. Guston.	2.2			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Performed the accounts receivable walkthrough with D. Guston.	2.7			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Time spent traveling to Saginaw.	1.1			A1
Marold	Erick W.	EWM	Senior	3/13/2006	Walked through the retro active pricing adjustment process with D. Guston.	2.9			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Preparing documentation to support the walkthrough for the affiliate investment process.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Meeting with payroll process owner to discuss details of payroll processing at Packard. Meeting included M. Roberts, D. Ford and myself.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Meeting with C. Zerull, assistant finance director to discuss various items about the Packard division in preparation for the audit procedures.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Discussions with the process owner for the recording of unconsolidated investments. Meeting included myself, H. Bramer and M. Hatzfeld.	1.8			A1
Miller	Nicholas S.	NSM	Manager	3/13/2006	Preparing for the Packard division procedures. Time included prepping the staff on the division, printing and reviewing control objective templates, setting up audit area, and reviewing divisional overview presentation.	2.1			A1

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Pacella	Shannon M.	SMP	Manager	3/13/2006	Review budget changes	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Status meeting with Delphi Mgmt	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Discuss EY approach for SOD with A. Bianco	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Meeting with Delphi European Mgmt to discuss EY timing/procedures	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/13/2006	Respond to emails rec'd from E&Y International teams regarding issues with budget and contacting client.	0.9			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Travel time to Saginaw for Q1 initial audit procedures	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Prepare correspondence to E&Y team relating to Payroll process at ACS	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Supervision of E. Marold and G. Sharma on walkthroughs	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/13/2006	Discussion with Saginaw ICC's B. Preuter and B. Kraseneck on status of open items	1.4			A1
Peterson	Christopher A.	CAP	Manager	3/13/2006	Developed ITGC work program	4.3			A1
Pochmara	Rose Christine	RCP	Intern	3/13/2006	Conference call covering revenue and expenditures with Mike, Aaron, and Omar	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/13/2006	Review other industries COTs and walkthroughs.	8.8			A1
Ranney	Amber C.	ACR	Senior	3/13/2006	Dayton AR SC-detail reviewing the customer masterfile maintenance walkthrough documentation and supportin workpapers.	4.4			A1
Ranney	Amber C.	ACR	Senior	3/13/2006	Reviewing Corporate's (Treasury) process narratives related to the Cash Management process and Intercompany Process.	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Drafting the AR Reserve Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Drafting the Inventory Cost Walkthrough	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/13/2006	Attending Meeting for the Revenue Cycle with E. Creech and N. Cash, and D. Praus	2.1			A1
Saimoua	Omar Issam	OIS	Staff	3/13/2006	Read through the COT's and the framework to gain a good understanding of the Sales/AR/CR process	8.3			A1
Sharma	Geetika	GS	Staff	3/13/2006	Drafting Fixed Asset walkthrough template for M. Pagac's Review.	6.2			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with J. Kerberlin regarding follow up question for Payroll.	0.4			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with P. O'Bee regarding follow-up questions for Fixed Assets.	0.5			A1

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Sharma	Geetika	GS	Staff	3/13/2006	Gathering paperwork needed for Fixed Asset completion from L. Ackett.	0.9			A1
Sharma	Geetika	GS	Staff	3/13/2006	Discussing the Fixed Asset documentation with Lori to verify the process.	0.9			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with D. Gustin to go over the A/R Process for walkthrough and request items.	0.4			A1
Sharma	Geetika	GS	Staff	3/13/2006	Attended meeting with Debra to do a walkthrough of the A/R process.	0.4			A1
Sheckell Simpson	Steven F. Emma-Rose S.	SFS ESS	Partner Intern	3/13/2006 3/13/2006	Review planning materials Briefly reviewed Controls Objectives Template (COT) for Payroll Process.	2.4 0.2			A1 A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Prepared a detailed list of questions for meeting with HR administrator.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Briefly reviewed Controls Objectives Template (COT) for Expenditures cycle.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Reviewed expenditure cycle and compiled questions and walkthrough selections.	4.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with HR Administrator at DPSS in regards to HR/Payroll process at this location.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with R. Nedudar in regards to Payroll process and set-up appointment with HR admin.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Met with R. Nedudar in regards to Expenditure process and set-up appointments with various PTP personnel.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/13/2006	Relocated from temporary conference room and setup in new location including establishing AWS connectivity issues	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/13/2006	Treasury meeting and walkthroughs.	0.7			A1
Stille	Mark Jacob	MJS	Staff	3/13/2006	Completion and documentation of Steering Walkthroughs (add WP refs, hardcopy documentation, etc.).	6.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Discussion with TSRS team on walkthrough progress/results and budget impacts	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Meeting with internal TSRS and international Delphi sox teams to discuss approach and communication protocols	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/13/2006	Meeting with T. Bomberski, A. Bianco, T. Gilbert, and PWC to discuss segregation of duties strategy and sox progress	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	3/13/2006	Reviewed Inventory COTs and linked all COTs with the 2006 Controls Framework.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion with EY Team about the Delphi E&S audit for week ending March 17, 2006.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Continued to review 2005 Inventory COTs and link 2005 COTs to the 2006 Controls Framework.	2.3			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Preparation of walkthrough template for the Inventory Costing process (B2.1) for Delphi E&S.	1.7			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Preparation of walkthrough template for the Inventory Management process (B2) for Delphi E&S.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion of negative inventory process/control with S Snow, PC&L Manager at Plant 9 - Delphi E&S.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/13/2006	Discussion of staged inventory process/control with J. Lipinski, PC&L Manager at Plant 9 - Delphi E&S.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	Updated global walkthrough schedule	1.7			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	Weekly update meeting with Delphi SOX PMO.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	DGL Walkthrough meeting with M. Whiteman.	1.8			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	Update of weekly time reporting matrix for engagement economics.	1.5			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	Europe coordination meeting and introduction with Delphi and E&Y teams.	0.9			A1
Wardrobe	Peter J.	PJW	Senior	3/13/2006	Discussion with Mexico TSRS team regarding procedures, scope, and budget.	1.1			A1
Zamora	Delbert A.	DAZ	Manager	3/13/2006	Documentation on pension assumptions project to date for files	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Preparation of Delphi Memos email to team per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with E. Marold and G. Curry regarding Delphi AWS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with J. Hasse regarding E&Y Network Access for C. Peterson.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with S. Jackson regarding Delphi - Background Investigation.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Revise Budget Status - March 10, 2006; correspondence with J. Simpson accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various correspondence with J. Hasse regarding File Cabinet Lock, C2A33 lock, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Correspondence with R. Horkenbach regarding E&Y Contact Information for Mike Hatzfeld.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Continued coordination of Certificate of Insurance; forward to Kokomo and A. Krabill accordingly.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Preparation of Delphi International Contact List only spreadsheet; forward to B. Thelan per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Verify information in view format of Family Tree (GIS) to subsidiary information received by the Company.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various correspondence with S. Bell, A. Bentley and J. Hasse regarding E&Y Fax Machine for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/14/2006	Various coordination regarding E&Y rescheduled meeting from Thursday, March 16th to Thursday, March 24th at 3:00 p.m.	0.4			A1
Asher Avila-Villegas	Kevin F. Vanessa	KFA	Partner	3/14/2006	Participate in audit status meetings	1.1			A1
		VAV	Senior	3/14/2006	Perform revenue walk-through at Packard division	5.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Meeting with C. High to discuss revenue process	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Review Packard presentation and general information regarding Packard operation	1.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/14/2006	Compare COT (narratives) to the Walk-through template for Revenue process for the Packard division	2.3			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of E&S Accounting memos	2.4			A1
		MJB	Manager	3/14/2006	Review of E&S restatement item documentation.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of DPSS PP&E walkthrough documentation.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of Revenue process documentation with O. Saimoua	1.1			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Review of E&S Payroll cycle documentation with R. Pochmara.	0.7			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	E&S status update phone call with J. Henning and A. Krabill	0.6			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Phone call with J. Henning to debrief on day 1 E&S procedures.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Meeting with M. Wilkes to update status of client assistance requests.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/14/2006	Meeting with M. Wilkes and M. McDonald to discuss revenue cycle client assistance.	1.3			A1
Damodaran	Tarun	TD	Staff	3/14/2006	DITGC (DGL) - Process description for manage change	3.9			A1
Damodaran	Tarun	TD	Staff	3/14/2006	DITGC (DGL) - Process description for logical access.	3.8			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Preparation of revenue walkthrough for DPSS.	3.2			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Preparation of inventory walkthrough for DPSS.	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Discussion with J. Steele regarding controls for inventory walkthrough.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/14/2006	Discussion with R. Nedudar regarding controls for Revenue walkthrough.	1.9			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Discussion with F. Wan, R. Vang and C. Talbert regarding cycle counts.	0.8			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Reviewed COTs for AP process.	1.4			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Documented Payroll Process Walkthrough	2.3			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Walked through AP process and began documenting the process.	2.6			A1
Ford	David Hampton	DHF	Staff	3/14/2006	Reviewed COTs for Fixed Assets and Customer file maintenance processes.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of trial balance.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of planning presentation.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in PP&E walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in payroll walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in JV walkthrough process.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in AP/Purchases walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Participation in the sales/AR walkthrough.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/14/2006	Review of SOX framework, link to walkthrough templates, walkthrough documentation at the division and SSC's.	1.3			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2006	Team status conference call	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/14/2006	Review of walkthroughs and key issues at Saginaw division	3.9			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Updated and finished walkthrough template for the payroll process at the T&I Division	1.6			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone call with G. Kündich to get better understanding of the vendor master file and how changes are made.	0.3			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Met with L. Severson, Manager OAS, to discuss budget/forecast to actual analysis done at each plant and at the divisional level	0.6			A1
Horner	Kevin John	KJH	Staff	3/14/2006	For payroll process walkthrough, tied hard copy documents obtained during walkthrough of payroll process for documentation of our walkthrough.	1.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone conversation with G. Kündich to discuss selections of direct material purchase and indirect material purchase for our walkthrough of the process	0.3			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Meeting with G. Kündich, Purchasing Business Leader, N. Cash, Deborah Praus, D. Heydens, E. Creech to walkthrough expenditure process (purchasing, receiving a/p)	1.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Phone call with S. Wylucki, Hourly Personnel HR Rep, from Lockport to discuss how hourly employee information (new hire/termination/pay change) is entered into the system.	0.4			A1
Horner	Kevin John	KJH	Staff	3/14/2006	Updated walkthrough template for the A/P process based on the information obtained in our meeting earlier in the day going through the process of purchasing, receiving, and setting up A/P.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/14/2006	Reviewed control objective templates for the expenditure process in preparation for our meeting to walkthrough the process, discussion with J. Simpson before the meeting to prepare questions for the meeting	0.8			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the Warranty accrual process with A. Gilderson.	2.7			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the customer owned tooling process with P. O'Bee	3.2			A1
Marold	Erick W.	EWM	Senior	3/14/2006	Walked through the process for accounting in joint ventures with J. Harrington.	2.4			A1
Martell	Michael A.	MAM	Principle	3/14/2006	Work on planning and scoping.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Reading and understanding the accounting memos prepared for the Packard division.	1.9			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Meeting with C. High, M. Hatzfeld and D. Ford on the purchasing and AP process.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Meeting with C. High and V. Avila on the revenue cycle at the Packard Division.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Packard - Travel time from Warren, OH to Toledo, OH.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Review of the trial balance to determine the significant accounts at the Packard Division.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Discussions with V. Avila regarding basic information about the client.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/14/2006	Documentation of the walkthrough of the accounting for nonconsolidated affiliate investments process.	2.1			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Review changes to testing programs.	2.6			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Respond to emails received from international teams and audit team while on vacation.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/14/2006	Draft Executive Summary to be sent to International Partners describing extent of TSRS procedures to be performed.	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Review Delphi Q4 accounting memos	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Discussions with B. Preuter on SOD templates	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Travel to/from Saginaw.	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Review Saginaw Trial Balance & associating with walkthroughs	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Prepare correspondence to team relating to ACS accounts payables	1.4			A1

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Pagac	Matthew M.	MMP	Manager	3/14/2006	Supervision and review of E&Y senior and staff (E. Marold & G. Sharma)	1.8			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Meeting with Delphi - B. Lewis, B. Preuter, L. Briggs - Pre Closing Meeting	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/14/2006	Correspondence with E&Y management (M. Boehm, M. Hatzfeld, J. Simpson) regarding Delphi	1.2			A1
Peterson	Christopher A.	CAP	Manager	3/14/2006	Compared current work program versus primary control procedures.	4.2			A1
Pochmara	Rose Christine	RCP	Intern	3/14/2006	Assisted with walkthrough preparation and discussions	1.3			A1
Pochmara	Rose Christine	RCP	Intern	3/14/2006	Reviewed payroll walkthrough processes in preparation for meeting with payroll personnel; including reviewing industry templates, GAM, and inquiries with the team	9.7			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Corporate 404-reviewing corporate 404 process narratives and considering which controls are key to E&Y.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Corporate 404-Discussing corporate 404 processes and our strategy to review the documentation with audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Dayton AR SC-Detail reviewing the cash application process walkthrough documentation and supporting workpapers.	2.6			A1
Ranney	Amber C.	ACR	Senior	3/14/2006	Dayton AR SC-discussing DARSC status and issues with audit team, and drafting communications to send out to the audit team.	1.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Attending the Warranty Reserve Meeting	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Preparation of the Revenue Walkthrough	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/14/2006	Attending the Inventory Reserve Meeting	1.1			A1
Saimoua	Omar Issam	OIS	Staff	3/14/2006	Attend meeting with M. Wilkes - accounting Manager and M. McDonald to set a time frame of receiving the support Documents for the Sales/AR/CR process, and reviewed the COT's and the Framework	9.5			A1
Sharma	Geetika	GS	Staff	3/14/2006	Drafting up Payroll process for hourly employee for M. Pagac's review.	5.7			A1
Sharma	Geetika	GS	Staff	3/14/2006	Meeting with Mary Ann from HR to go through the changes made to employee files.	1.1			A1

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Sharma	Geetika	GS	Staff	3/14/2006	Finished wrapping up Fixed Assets for documentation received b/c items were missing from client.	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/14/2006	Team conf. call regarding planning status	2.3			A1
Sheckell	Steven F.	SFS	Partner	3/14/2006	International communication with teams regarding Q1 procedures/scope/timing	3.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Prepared Payroll Process walkthrough template.	4.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with M. Darbrowski to walkthrough Payroll controls.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Preliminary preparation of the Expenditure walkthrough template.	2.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with Senior HR Representative to view Apollo portion of controls and obtain evidence	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Inquired of R. Nedudar regarding request for Actual to forecast analysis for payroll.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Discussed Debit Memo control with R. Kwan, and followed up this discussion with J. Steele.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Discussion with B.A. Fellenz regarding inventory controls.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/14/2006	Met with S. Rauch, Regional Purchasing Manager, and had a brief overview of the purchasing process.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Preparation of T&I ASM for audit planning files.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Discussion with K. Horner on purchasing process.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Tempe/ACS - Discussion with M. Pagac on ACS responsibilities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Mtg with inventory group to discuss E&O reserve process for T&I.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	International - Time spent responding to emails from E&Y Germany team.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Corporate - Review of email from A. Brazier on derivative accounting.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Mtg with Warranty group to discuss warranty reserve process for T&I.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Discussion with M. Rothmund to discuss AR reserve process for T&I.	1.0			A1

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Simpson	Jamie	JS	Senior Manager	3/14/2006	Planning - Discussion with H. Aquino on family tree and budget analysis.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Mtg with purchasing and PC&L team to discuss purchasing process at T&I.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I- Review of purchasing documentation in preparation for mtg with T&I team.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	T&I - Review of T&I revenue documentation and summarization of comments/question for client.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/14/2006	Team meetings- Conf. call with S. Sheckell, J. Henning, M. Hatzfeld and A. Krabill to discuss Q1 audit status.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/14/2006	Documentation of logical access processes for Treasury applications.	2.7			A1
Stille	Mark Jacob	MJS	Staff	3/14/2006	Completion and documentation of Steering Walkthroughs (add WP refs, hardcopy documentation, etc.).	2.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/14/2006	Meeting with S. Pacella to discuss the tiering of applications and our associated reliance strategy	0.8			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Prepared E&O Reserve Walkthrough Template (B2.4)	1.4			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Preparation of Inventory Management Walkthrough (B2.1).	0.7			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Prepared Physical Inventory Walkthrough Template (B2.2)	0.9			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Setup meetings with HR and Payroll personnel to perform walkthroughs.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion of staged inventory shipments with General Shipping Supervisor, at Plant 9 - Delphi E&S.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Documented staged inventory shipment walkthrough in Inventory Management Walkthrough Template (B2.1).	1.1			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion of staged inventory shipments continued with COP (Customer Constant) at Plant 9 - Delphi E&S.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/14/2006	Discussion with A. Krabill and M. Boehm of the audit plan for Delphi E&S.	0.6			A1

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Vang	Reona Lor	RLV	Senior	3/14/2006	Discussions with A. Krabill, M. Boehm, and Delphi E&S ICC, M. Wilkes of Client Assistance Listing Status.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/14/2006	Documented HQ treasury walkthrough.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with J. Hasse regarding Notary.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with J. Simpson regarding status of Family Tree.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Review Internal Audit Reports and create log accordingly per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with J. Simpson and T. Bishop regarding Missing IA Reports.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with J. Hasse regarding E&Y Fax Machine for engagement team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with M. Hatzfeld and J. Simpson regarding hours analysis to date.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Updates to Delphi Contact Information per incoming emails from international locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Preparation of email to managers regarding addresses at Divisions for Network Connections.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Various correspondence with S. Jackson and j. Simpson regarding Executive Profile Inquiry.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with W. Tilotti, K. Asher and J. Simpson regarding Subscription to EY GAAIT.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Preparation of email to team regarding participation for Bowl for Kids' Sake event on April 1st.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/15/2006	Correspondence with K. Maniaci regarding E&Y rescheduled meeting from Thursday, March 16th to Thursday, March 24th at 3:00 p.m.	0.2			A1
Asher	Kevin F.	KFA	Partner	3/15/2006	Review of audit planning matters	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/15/2006	Perform walk-through at Packard Division	7.7			A1

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Boehm	Michael J.	MJB	Manager	3/15/2006	Review of E&S technical accounting memos	1.9			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Review of Payroll walkthrough for DPSS location	2.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Discussion of Segregation of Duties template with D. Langford	0.2			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Review of inventory count process documentation for DPSS location.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Phone calls with the E&S audit team to discuss current walkthrough status	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with B. Fellenz to discuss inventory walkthrough procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Status update meeting with S. Sheckell to discuss DPSS procedures to date.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with E.R. Simpson to discuss Expenditure cycle walkthrough procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/15/2006	Meeting with J. Steele, S. Uppal, S. Sheckell, and A. Krabill to discuss 2005 and 2006 accounting memos for DPSS	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Preparation of Revenue walkthrough for DPSS.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Preparing the Inventory Walkthrough for DPSS.	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with S. Belte at DPSS regarding inventory returns.	0.7			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with F. Wan regarding cycle counts for inventory walkthrough for DPSS.	2.1			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with J. Steele regarding information for inventory walkthrough for DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/15/2006	Discussion with V. Palmer regarding customer master file changes for revenue walkthrough at DPSS.	0.6			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Followed up on hourly HR walkthrough.	1.7			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Documented the AP process walkthrough.	3.8			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Walked through the AP process for non Productive inventory purchases.	2.9			A1
Ford	David Hampton	DHF	Staff	3/15/2006	Worked on the documentation of the nonproductive inventory purchasing walkthrough documentation.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2006	Participation in internal AABS/TSRS planning call.	2.6			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/15/2006	Travel time from Warren, Oh to Detroit, returning from Packard 1st qtr review procedures.	4.0			A1
Henning	Jeffrey M.	JMH	Partner	3/15/2006	TSRS planning meeting at Delphi HQ	2.1			A1
Henning	Jeffrey M.	JMH	Partner	3/15/2006	Review progress of planning and walkthroughs at T&I division	3.4			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated segregation of duties template	0.9			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated walkthrough template for the A/P process (purchasing, receiving, AP)	1.4			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Escorted J. Henning from lobby at T&I headquarters to our conference room.	0.1			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with D. Heydens to gain better understanding of receiving operations for our walkthrough of A/P process.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Review e-mails from G. Kundich regarding questions about purchasing process	0.6			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with N. Cash to discuss status of fixed asset documentation that we requested for our selections for our walkthrough	0.2			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Preparation of e-mail to L. Severson, Manager OAS, documenting questions about impairment process.	0.1			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated A/P process walkthrough template for information obtained from D. Heydens in meeting with him to discuss receiving operations.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Reviewed fixed asset walkthrough template to make sure key controls are covered in the template - read through to come up with follow up questions.	1.2			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Met with D. Heydens to give him information for our selection of a direct material purchase for our walkthrough so he could gather receiving documents	0.3			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated AP process walkthrough template with information relating to review of open purchase orders based on e-mail from G. Kundich describing review process.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/15/2006	Reviewed e-mail sent out by M. Pagac, documenting what is done at ACS for payable - verified we are covering controls in our walkthrough that are not handled at ACS.	0.8			A1
Horner	Kevin John	KJH	Staff	3/15/2006	Updated walkthrough template for cash disbursements process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documented customer owned tooling walkthrough.	2.4			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documentation of customer retroactive A/R adjustments.	1.7			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Documented accounting for investments in affiliates walkthrough.	3.2			A1
Marold	Erick W.	EWM	Senior	3/15/2006	Updated walkthrough documentation for inventory costing process.	3.1			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of T&I trial balance.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the AR Reserve walkthrough.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions about Sales and AR walkthrough.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the accounting memos with E. Creech.	2.4			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Review of the investments in affiliates walkthrough.	2.6			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions about completion of the tooling walkthrough.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/15/2006	T&I - Discussions with J. Henning and J. Simpson about accounting and auditing issues at T&I.	1.4			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Integration meeting with Core to discuss scope and budget.	3.1			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Developed/modified tiering approach based on new reliance strategy.	1.7			A1
Pacella	Shannon M.	SMP	Manager	3/15/2006	Made adjustments to the budget and scope based on new reliance strategy.	3.7			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Review documented walkthroughs for Saginaw	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Travel to/from Saginaw.	2.2			A1
Pagac	Matthew M.	MMP	Manager	3/15/2006	Supervision of team in Saginaw; client discussions of current items due	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/15/2006	Performed walkthroughs at Delphi in Kokomo, IN	7.7			A1
Pochmara	Rose Christine	RCP	Intern	3/15/2006	Went over EY expectations/training PowerPoint slides.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pochmara	Rose Christine	RCP	Intern	3/15/2006	Discussed walkthroughs with R. Vang as well as went over salaried employees payroll processes.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/15/2006	Corporate 404-reading through corporate process narratives and comparing documentation to the significant processes identified by E&Y	4.4			A1
Ranney	Amber C.	ACR	Senior	3/15/2006	Dayton AR SC-Wrapping up documentation in AWS and in the walkthroughs related to the Sales, AR, and Cash receipts process at Dayton Service Center.	3.7			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Complete the Revenue Walkthrough	5.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Working on the Inventory Walkthroughs	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/15/2006	Testing of the aging in SAP and update of the AR Reserve	3.2			A1
Saimoua	Omar Issam	OIS	Staff	3/15/2006	Reviewed the Accounts Receivable reconciliations for E&S provided by the client and tied them to there support documents	8.7			A1
Sharma	Geetika	GS	Staff	3/15/2006	Drafted a list of open items for Eric to present to client for processes worked on.	0.4			A1
Sharma	Geetika	GS	Staff	3/15/2006	Explaining the walk through items to M Pagac for questions he had as he was reviewing.	1.6			A1
Sharma	Geetika	GS	Staff	3/15/2006	Reviewing items received for the AR process.	5.6			A1
Sharma	Geetika	GS	Staff	3/15/2006	Documenting workpapers to explain what the documentation papers were for.	5.6			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	IT planning meeting	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	Review staffing conflicts	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/15/2006	Review DPSS accounting memos and planning materials	3.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussed payroll process review with M. Boehm.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Preparation of Expenditure walkthrough template	2.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with P. Pollack, Senior Buyer, regarding direct purchase walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with S. Rauch, Regional Purchasing Manager regarding documentation requested.	3.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/15/2006	Discussion with J. Steele regarding credit/debit memos, retroactive adjustments and unrecorded invoices.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - General review of T&I walkthroughs.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - meeting with J. Riedy to discuss Q1 procedures.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	IT - meeting with TSRS team to discuss scope/Q1 procedures.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	International - time responding to international teams regarding Q1 procedures.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - discussions with M. Rothmund and N. Miller regarding T&I walkthroughs.	2.4			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	IT - preparation of email to division teams regarding completion of SOD template.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/15/2006	T&I - discussions with J. Henning and team regarding significant issues at T&I.	2.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/15/2006	Review of applications-to-key control mapping to verify significance	1.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/15/2006	Meeting with core team to discuss scoping, budget, strategy, communication protocols	3.1			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed the Revenue COTs and 2006 Controls Framework.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Continued documentation of negative inventory walkthrough.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Setup meetings K. Bagwell for Negative Inventory walkthrough.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Documented E&O Reserve Walkthrough into the walkthrough template B2.3.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussion of E&O reserve with M. McWhorter and B. Doerkenmaier.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussions of the revenue subprocesses and internal controls with O. Saimoua.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed documented hourly and salary payroll walkthrough performed R. Pochmara.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Reviewed the time reporting walkthrough (payroll processing) with R. Pochmara, EY Intern.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Setup meeting with HR personnel to perform walkthrough for salaried & hourly employee data changes.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/15/2006	Discussion of salaried and hourly payroll time reporting with C. Miller and W. McCain at Plant 6 - Delphi E&S.	1.4			A1

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Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with W. Tilotti regarding Subscription to EY GAAIT.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with J. Hasse and team regarding Division Network Connections.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Correspondence with Mexico regarding Delphi Q1 Audit Program; locate fax accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/16/2006	Various correspondence with J. Simpson and C. Romboletti regarding Executive Profile Inquiry.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/16/2006	Perform walk-through at Packard division in Warren, Ohio	7.8			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of E&S accounting memos	1.2			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Status update meeting with R. Nedudar	0.8			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of DPSS management's segregation of duties templates	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of XM subsidy contract, accounting memo, etc. for DPSS.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Discussions with B.A. Fellenz regarding revenue cycle at DPSS	0.4			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Review of inventory costing walkthrough procedures for the DPSS location.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Phone call with M. Pagac and A. Krabill to discuss E&S, E&C, and Saginaw staffing.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Discussions with E.R. Simpson regarding DPSS expenditure cycle process, audit response to findings, etc.	1.0			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Multiple status update phone calls with Reona Vang to determine appropriate walk-through procedures and staffing model for the E&S division.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/16/2006	Meeting with R. Nedudar, DPSS Accounting Manager, and B. Fellenz to discuss revenue recognition controls, cash receipt process controls, and other revenue process open items.	1.3			A1
Damodaran	Tarun	TD	Staff	3/16/2006	Attend SAP Walkthrough Meeting	2.4			A1
Damodaran	Tarun	TD	Staff	3/16/2006	DITGC (SAP) - Process description section for logical access	1.8			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Preparing inventory walkthrough.	4.3			A1

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Fellenz	Beth Anne	BAF	Staff	3/16/2006	Preparing Revenue Walkthrough at DPSS.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with K. Wallace about KE30 report.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with P. Kratz regarding the allowance for doubtful accounts.	0.9			A1
Fellenz	Beth Anne	BAF	Staff	3/16/2006	Discussion with R. Nedadur regarding Revenue walkthrough controls for DPSS.	1.8			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Walkthrough documentation and discussion for AP process	3.7			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Reviewed purchasing COTs to prepare for meeting with purchasing	1.3			A1
Ford	David Hampton	DHF	Staff	3/16/2006	Walkthrough documentation and discussion about payroll and HR processes	4.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/16/2006	Process owner conversations at packard related to purchases/ap, PP&E, sales/ar.	8.0			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Conf. call with A. Krabill re E&S	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Conf. call w/ M. Pagac re: E&C delay in audit work	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/16/2006	Set up meeting with D. Bayles re: EY reliance on mgt testing	0.3			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated cash disbursements walkthrough template	1.3			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with L. Severson, OAS Manager, and discussed impairment process for the division.	0.4			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with D. Heydens to discuss documentation received pertaining to our goods returned selection.	0.8			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Reviewed documentation received for the indirect material purchase selection, ticked & tied material.	0.9			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated AP process walkthrough with information obtained from D. Heydens regarding our goods returned selection.	1.2			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Update fixed asset walkthrough with information regarding fixed asset impairment obtained in meeting with L. Severson.	0.6			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Updated AP process walkthrough template with information pertaining to our indirect material purchase selection for our walkthrough	1.9			A1

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Horner	Kevin John	KJH	Staff	3/16/2006	Met with G. Kundich, Purchasing and B. Tidwell, Buyer, to receive documentation for our indirect material purchase walkthrough for the AP process walkthrough.	0.8			A1
Horner	Kevin John	KJH	Staff	3/16/2006	Met with G. Kundich and D. Heydens to select two new POs for our AP process walkthrough.	0.6			A1
Huffman	Derek T.	DTH	Senior	3/16/2006	Review of client provided documentation for walkthroughs of SAP PN1	1.6			A1
Huffman	Derek T.	DTH	Senior	3/16/2006	Walkthrough of logical access and IT operations processes for SAP PN1 with D. Steis and R. Hale of Delphi	2.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Updated the open items list and client assistance requests	1.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Meeting with Delphi Finance managers to discuss status of walkthroughs.	0.7			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Time spent traveling to Saginaw.	1.1			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Met with L. Briggs to gain an understanding of the financial statement close process.	3.3			A1
Marold	Erick W.	EWM	Senior	3/16/2006	Walked through the process surrounding engineering change notices with the Engineering Coordinators.	2.8			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review of the payroll walkthrough.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	Packard - working on scheduling matters for the upcoming week.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review of the divisions legal tree, and understanding investments and joint ventures.	2.7			A1
Miller	Nicholas S.	NSM	Manager	3/16/2006	T&I - Review and documentation on the trial balance of how and where the significant accounts will be reviewed.	3.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Prepare ACS PBC list	2.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Discuss ACS with team members	1.7			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Discuss and determine staffing with EY members	1.4			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Review agenda and attend closing meeting with Saginaw	1.3			A1
Pagac	Matthew M.	MMP	Manager	3/16/2006	Travel to/from Saginaw.	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/16/2006	Developed work program within MS Excel and validated Delphi's framework against it.	5.1			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Walkthrough for negative inventory in Kokomo at Plant 9	1.1			A1

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Pochmara	Rose Christine	RCP	Intern	3/16/2006	Worked on COT and control framework for Accounts Payable	2.9			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Worked on COT and control framework summaries	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Cleaned up the cube the team sits in and transferred everything to a new work area	0.4			A1
Pochmara	Rose Christine	RCP	Intern	3/16/2006	Spoke with payroll personnel as well as completed walkthrough write up for salaried employee and deviations from the norm.	5.6			A1
Ranney	Amber C.	ACR	Senior	3/16/2006	Dayton AR SC-Completing documentation over the cash receipts process and obtaining final documentation from the client.	4.1			A1
Ranney	Amber C.	ACR	Senior	3/16/2006	Corporate 404-reading through the Corporate 404 process narratives and using the Company's significant controls to determine E&Y key controls.	3.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/16/2006	Drafted the Inventory Reserve Walkthrough	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/16/2006	Drafted the Warranty Accrual Walkthrough	4.1			A1
Saimoua	Omar Issam	OIS	Staff	3/16/2006	Travel back to MI from Kokomo, IN	4.3			A1
Saimoua	Omar Issam	OIS	Staff	3/16/2006	Attend meeting regarding the Inventory sub Division control at plant # 9, and completed reviewing the AR reconciliations.	4.2			A1
Sharma	Geetika	GS	Staff	3/16/2006	Writing the walkthrough process for A/R.	2.1			A1
Sharma	Geetika	GS	Staff	3/16/2006	Editing the Fixed Asset walkthrough based on comment from M. Pagac.	3.1			A1
Sharma	Geetika	GS	Staff	3/16/2006	Meeting with P. O' Bee to request items needed based on M. Pagac's review.	0.6			A1
Sharma	Geetika	GS	Staff	3/16/2006	Editing Payroll walkthrough based on review of Fixed Assets.	2.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Preparation Inventory walkthrough template.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Preparation of Expenditure walkthrough template.	5.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Met with R. Warren, Buyer, to discuss sample item request for walkthrough.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with J. Coleman regarding actual forecast analysis by Department.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with Regional Purchasing Manager regarding indirect purchase order sample request.	0.2			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with EY Manager M. Boehm on how to proceed after noting exceptions during walkthrough.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Met with Manager of Inventory Planning at DPSS to discuss 'releases' against sourcing agreements.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/16/2006	Discussion with S. Thomas (DPSS-APA, located at Corporate) regarding how and when liabilities are booked for indirect purchases.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	Dayton - General review of Dayton walkthroughs.	2.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	T&I - General review of T&I walkthrough documentation.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	International - review of international Q1 program for IT steps.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	IT - preparation of executive summary for distribution to international partners.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/16/2006	International - time responding to international emails from E&Y teams regarding Q1.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/16/2006	Development of revised scoping/budget	3.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/16/2006	Review of TSRS international executive summary	0.6			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Assisted R. Pochmara with questions concerning salary payroll walkthrough.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documentation of standard costing discussion notes into Inventory Costing Walkthrough.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documented over/under absorption cost discussion with M. Main into Inventory Costing Walkthrough.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Assisted both O. Saimoua and R. Pochmara with questions concerning Revenue and Payroll controls.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Referenced all hardcopy documentation for Inventory walkthroughs and entered all information in AWS.	1.4			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of open purchase orders and in-transit contract terms with Purchasing Manager, T. Derkson.	0.9			A1

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Vang	Reona Lor	RLV	Senior	3/16/2006	Discussed the standard costing variance analysis and journal entry for over/under absorption with M. Main.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Documentation of contract terms notes from discussion with T. Derkson into Inventory Management walkthrough.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of negative inventory process walkthrough with K. Bagwell, PC&L Supervisor at Plant 9 - Delphi E&S.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/16/2006	Discussion of the standard costing development process for finished goods and wip materials with B. Catron, Production Cost personnel.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Review of DGL draft narratives.	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Review and completion of Steering DITGC	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Discussed Delphi budget changes with A. Tanner	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Documented analysis of treasury and tax application impact on audit procedures.	2.8			A1
Wardrobe	Peter J.	PJW	Senior	3/16/2006	Discussion with UK TSRS team regarding scope of procedures and billing arrangements.	0.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/17/2006	Perform walk-through at Packard division in Warren, Ohio	4.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/17/2006	Travel time from Warren, OH to Detroit, MI - Packard division	3.4			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Inventory documentation	2.3			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of XM Subsidy accounting at DPSS	0.8			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Discuss SOD issues with E.R. Simpson	0.2			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS expenditure cycle documentation	2.6			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Phone calls with E&S team in Kokomo to discuss payroll process	0.4			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Inventory Cycle 2005 Control Objective Templates	1.2			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Review of DPSS Expenditure Cycle 2005 Control Objective Templates	0.5			A1
Boehm	Michael J.	MJB	Manager	3/17/2006	Staffing phone call for E&S with R. Vang, A. Krabill, and E. Marold	0.5			A1
Damodaran	Tarun	TD	Staff	3/17/2006	Revision of the DITGC (SAP) logical access.	2.8			A1
Damodaran	Tarun	TD	Staff	3/17/2006	Review with Derek on Logical access section.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Damodaran	Tarun	TD	Staff	3/17/2006	DITGC (SAP) - Key Control and Walkthrough section for logical access.	3.9			A1
Ellis	Timothy A.	TAE	Senior	3/17/2006	Preparation for the Kick Off meeting - prepared agenda and list of items to discuss.	2.3			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Preparing Revenue walkthrough at DPSS	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Preparing Inventory walkthrough for DPSS.	1.5			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with L. Irwin regarding direct ship process for revenue at DPSS.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with J. Steele regarding warranty reserves for CE and VE at DPSS.	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with E.R. Simpson regarding credit memos for revenue walkthrough at DPSS.	0.5			A1
Fellenz	Beth Anne	BAF	Staff	3/17/2006	Discussion with S. Beltz regarding new customer set -up packet and also returned goods information for inventory walkthrough at DPSS.	1.0			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Traveled between Warren, OH.	4.3			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Reviewed debit memo documentation provided today.	1.2			A1
Ford	David Hampton	DHF	Staff	3/17/2006	Reviewed and organized documentation for payroll and purchasing process.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of PP&E walkthrough.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of tooling walkthrough.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Travel time between Detroit and Saginaw.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of Livorno restructuring charge, research of FAS 146, FAS 112, FAS 5, FAS 143 and conclusion on company analysis of reserve.	3.2			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Call with J. Simpson re: reliance meeting materials	0.2			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Conf. call with L. Marion re: division audit status.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Call with D. Bayles/Amy K. re: "reliance" strategy meeting	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/17/2006	Conf. call with M. Hatzfeld/M. Pagac re: Delphi audit status and prep for "reliance meeting"	0.7			A1

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Horner	Kevin John	KJH	Staff	3/17/2006	Updated cash disbursements walkthrough template	0.4			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Discussed review comments on employee cost walkthrough with N. Miller and J. Simpson.	0.8			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with D. Heydens, PC&L, to obtain indirect purchase PO and supporting documentation for our walkthrough of the AP process	0.4			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with R. Burrell, AP Liaison to walkthrough indirect purchase selection, we got SAP and DACOR screen shots to document the flow of transactions for the AP process	1.8			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Met with R. Burrell, AP Liaison, to obtain SAP screen shots relating to our selection for direct material purchase and our selection for our goods returned selection	1.6			A1
Horner	Kevin John	KJH	Staff	3/17/2006	Updated AP process walkthrough with documentation obtained throughout the day - update direct material selection process, indirect material selection, service accrual selection, debit/credit memo portion	3.1			A1
Huffman Marold	Derek T. Erick W.	DTH EWM	Senior Senior	3/17/2006 3/17/2006	SAP logical access walkthrough documentation Documented my walkthrough of the accounting for investments process.	1.4 2.3			A1 A1
Marold	Erick W.	EWM	Senior	3/17/2006	Meeting with B. Louis to discuss research of SFAS 146 and SFAS 112.	1.1			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 112 to determine applicability to plant closure in Italy.	2.4			A1
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 146 to determine if the plant closure for Delphi in Italy met the requirements of SFAS 146	2.3			A1
Martell Miller Miller	Michael A. Nicholas S. Nicholas S.	MAM NSM NSM	Principle Manager Manager	3/17/2006 3/17/2006 3/17/2006	Budget review T&I - Review of the Sales/AR walkthrough. T&I - Time spent working on the divisional ASM.	0.6 1.5 0.6			A1 A1 A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Additional review of the investments in affiliates walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Completion of the cash reconciliation walkthrough for cash held at AIM.	1.2			A1

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Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Review of various walkthrough documentation, included AR, Payroll and Cash disbursements.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Discussion with Gene in accounting about the manner in which certain balance sheet accounts are reconciled.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/17/2006	T&I - Time spent with E. Creech understanding various accounting items at the division, including pre-petition accrued liabilities and accounting for a consolidated JV.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/17/2006	Reviewed impact to budget based on changes to scope.	1.4			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Determine plan for visiting ACS	0.5			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discuss SFAS 146 issue for Saginaw	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discussion of client request list with GM	0.6			A1
Pagac	Matthew M.	MMP	Manager	3/17/2006	Travel to/from Saginaw.	1.6			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Walk through with R. Vang.	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Documenting walkthroughs at Delphi in Kokomo, Indiana	4.8			A1
Pochmara	Rose Christine	RCP	Intern	3/17/2006	Travel from Kokomo, Indiana Michigan.	4.8			A1
Raney	Amber C.	ACR	Senior	3/17/2006	Corporate 404-reviewing corporate 404 documentation and comparing to our significant accounts,	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/17/2006	Drafted the Inventory Cost Walkthrough	4.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/17/2006	Drafted the Inventory management Walkthrough	4.4			A1
Sharma	Geetika	GS	Staff	3/17/2006	Writing the A/R process walkthrough	5.1			A1
Sharma	Geetika	GS	Staff	3/17/2006	Meeting with K. Keith regarding salary payroll cycle.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Administering Delphi DPSS AWS engagement.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed credit and debit memo process with client.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed new indirect purchase sample with R. Warren.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Reviewed credit memo Control Objective Template for Revenue.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Met with client to discuss forecast/budget to actual process.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Prepared Segregation of Duties template for AP & Cash Disbursements	0.7			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed Segregation of Duties issue in Expenditures with M. Boehm.	0.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Prepared walkthrough template based on new documents obtained from R. Warren, Buyer.	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/17/2006	Discussed incorrect sample documentation provided by client with Roxanne Warren and obtained necessary documentation.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	T&I - General review of walkthrough documentation.	2.3			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	T&I - discussions with T&I team regarding walkthroughs.	2.1			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Corporate - review of DIG Issue G20 related to Delphi's derivative acct.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Planning- discussions with M. Pagac and M. Hatzfeld regarding staffing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/17/2006	Corporate - discussion with M. Haver regarding derivative acct for Delphi.	0.7			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with L. Weaver of obtaining HR documentation.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Reviewed the HR employee data changes walkthrough with R. Pochmara.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Preparation for status update meeting with M. Wilkes, Delphi E&S ICC after 10:30am	0.4			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with M. Wilkes, Delphi E&S ICC of the client assistance listing status of opens.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion of the employee data changes process for salaried employees with L. Weaver, HR Personnel.	0.9			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with purchasing of obtaining and reviewing productive and non-productive inventory purchases in 2006.	0.3			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with purchasing manager of the terms for the purchase orders obtained earlier and directing EY to appropriate receiving department personnel.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/17/2006	Setup meetings with personnel in Inventory Costing, Inventory Management, HR, and Accounting.	0.4			A1
Wardrobe	Peter J.	PJW	Senior	3/17/2006	Review of Steering DITGC.	1.9			A1

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Wardrobe	Peter J.	PJW	Senior	3/17/2006	Updated engagement management on results of meeting with GM application support personnel.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/17/2006	Accumulation and review of international TSRS team hour reports for week's incurred hours.	1.2			A1
Horner	Kevin John	KJH	Staff	3/18/2006	Updated AP process walkthrough template for direct material purchase selection and returned goods selection	1.9			A1
Avila-Villegas	Vanessa	VAV	Senior	3/19/2006	Travel time from Detroit, MI to Warren, OH - Packard Audit in Warren, OH	3.4			A1
Fellenz	Beth Anne	BAF	Staff	3/19/2006	Travel to Packard location from Detroit.	4.0			A1
Ford	David Hampton	DHF	Staff	3/19/2006	Traveled to Warren, OH.	3.4			A1
Marold	Erick W.	EWB	Senior	3/19/2006	Traveled from Detroit to Saginaw.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/19/2006	Packard - Travel time to Warren, OH for Packard divisional procedures.	2.5			A1
Pochmara	Rose Christine	RCP	Intern	3/19/2006	Travel from MI to Kokomo, Indiana.	4.8			A1
Simpson	Jamie	JS	Senior Manager	3/19/2006	Preparation of email to int'l partners regarding TSRS procedures for Q1 and overall coordination.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with team and J. Hasse regarding Intranet Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with J. Hasse regarding additional conf. room key.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Various correspondence with J. Hasse regarding supplies for eng. team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Update int'l contact list per information received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with V. Avila regarding Mexico Trip Visa.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with K. Fisher regarding Delphi Sametime group	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Preparation of Delphi - Slides For Mexico per S. Sheckell; including revisions.	1.1			A1

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Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence regarding Delphi AWS set-up.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Various correspondence with team and A. Menth regarding Delphi Weekly Status Call - March 21, 2006 Time Change	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Review March 28 Audit Committee Agenda per T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Work on AC presentation including various correspondence with S. Sheckell, K. Asher and A. Krabill.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/20/2006	Correspondence with J. Simpson regarding IA report log.	0.3			A1
Asher	Kevin F. Vanessa	KFA VAV	Partner Senior	3/20/2006	Review of customs processes	1.9			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of Corporate AWS engagement file	0.6			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of Corporate process Control Objective templates	0.8			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of quarterly review PBC list for Delphi Divisions	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Meeting with J. Nolan, J. Volek, J. Simpson, A. Krabill and A. Ranney to discuss Delphi HQ SOX process.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Travel time to E&S - Travel from Troy, MI to Kokomo, IN for initial review procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of Segregation of Duties template for DPSS division.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Preparation of Segregation of Duties template for DPSS division.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of expenditure and inventory process workpapers for DPSS.	1.7			A1
Boehm	Michael J.	MJB	Manager	3/20/2006	Review of expenditure and inventory process workpapers for DPSS.	1.7			A1
Damodaran	Tarun	TD	Staff	3/20/2006	DITGC (DGL) - Walkthrough section for Logical access.	2.9			A1
Damodaran	Tarun	TD	Staff	3/20/2006	DITGC (SAP) - Revisions of DITGC Logical Access walkthrough section.	3.8			A1
Damodaran	Tarun	TD	Staff	3/20/2006	Discussion on Hyperion DITGC comments for program change with C. Peterson.	0.9			A1

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Ellis	Timothy A.	TAE	Senior	3/20/2006	Kick Off Meeting with T. Weston (Delphi) to discuss agenda/scope.	0.4			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Continuation of the Kick Off Meeting with T. Weston and M. Mefie.	1.4			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Walkthrough of program change processes and procedures with T. Weston and M. Mefie and S. Eaton and M. Beth Bradley from EDS.	2.3			A1
Ellis	Timothy A.	TAE	Senior	3/20/2006	Scheduling additional meetings for the week and determining resources.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Preparation of Revenue walkthrough for DPSS.	1.5			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Preparation of Inventory walkthrough at Packard.	5.3			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Discussion with M. Starr regarding standard cost for inventory walkthrough at Packard.	2.1			A1
Fellenz	Beth Anne	BAF	Staff	3/20/2006	Review of narratives in preparation for interviews regarding inventory walkthrough for Packard.	3.2			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Reviewed Fixed asset Cots.	1.1			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Performed and documented payroll walkthroughs	4.7			A1
Ford	David Hampton	DHF	Staff	3/20/2006	Performed and documented purchasing/ AP walkthroughs	4.4			A1
Gardon	Steven J.	SJG	Partner	3/20/2006	SOX 404 Meeting at Delphi re Customs Function w/ Delphi customs personnel and EY team	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/20/2006	Travel time to Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/20/2006	Review of FSCP documentation.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/20/2006	Review of tooling documentation.	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/20/2006	Travel time returning from Saginaw.	1.3			A1
Henning	Jeffrey M.	JMH	Senior	3/20/2006	Review of AC slides	0.7			A1
Horner	Kevin John	KJH	Partner	3/20/2006	Received retroactive price adjustment documentation from M. Oleszko, buyer.	0.4			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with N. Cash to discuss timesheet received for employee who had overtime	0.4			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with N. Cash to discuss controls relating to retroactive price adjustments.	0.1			A1

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Horner	Kevin John	KJH	Staff	3/20/2006	Filled in electronic version of segregation of duties template with responses we received from Delphi employees	2.2			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Met with T. Castle to obtain documentation for fixed asset disposal and asset we selected to test depreciation	0.9			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Send L. Serverson, Manager OAS, payroll questions about budget/forecast to actual process.	0.3			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Completed walkthrough template for the AP process: referenced controls throughout the template, filled in summary section, reviewed for spelling/grammar, etc.	2.1			A1
Horner	Kevin John	KJH	Staff	3/20/2006	Updated payroll walkthrough template based on review comments received - compared to template received from other division to ensure we are consistent between divisions.	1.8			A1
House	Brandon T.	BTH	Staff	3/20/2006	ITGC Walkthrough: Kickoff Meetings.	3.1			A1
House	Brandon T.	BTH	Staff	3/20/2006	Program Change.	4.9			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Reviewed payroll walkthrough as completed by G. Sharma	2.7			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Completed walkthrough template for inventory management process.	3.2			A1
Marold	Erick W.	EWM	Senior	3/20/2006	Completed the walkthrough template for accounting for joint ventures.	3.3			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the E&O walkthrough.	0.8			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the Warranty Walkthrough.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Review of the Cash Disbursements Walkthrough.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Completion of the Sundry Receivables walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Documenting walkthrough procedures on the 2801 account.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	T&I - Accumulating and sending workpapers to M. Rothmund at T&I.	0.2			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Completion of an inventory memo discussing the inventory procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussion with M. Starr and Beth Anne about the inventory process.	2.0			A1
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Reviewing trial balance to determine appropriate walkthrough coverage.	2.6			A1

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Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussions with C. High about the restatement entries that were recorded.	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Meeting with SOX PMO to discuss testing timing.	0.8			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Perform general review on Steering/MMSC walkthrough documentation.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Review changes to International communication re: TSRS procedures.	0.3			A1
Pacella	Shannon M.	SMP	Manager	3/20/2006	Provide review comments to Staff and answer questions regarding review comments given.	2.4			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Review inventory walkthrough	3.1			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Review financial statement close walkthrough	3.3			A1
Pagac	Matthew M.	MMP	Manager	3/20/2006	Travel to/from Saginaw time.	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/20/2006	Develop TSRS testing strategy.	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Updated payroll folders and workpapers	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Walkthrough with R. Vang in plant 8, DAIC	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Reviewed HR and payroll information and COT	0.9			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Entered information into the payroll template pertaining to the COTs	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Walk through of hourly employee data changes with B. Byers; documented the information accordingly.	4.9			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Review payroll documentation with R. Vang. hotel.	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/20/2006	Labeled workpapers	0.9			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Preparing for and attending a meeting with J. Nolan and J. Volek regarding corporate 404 controls and timing of our walkthroughs.	1.5			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate 404-Meeting with the client (J. Nolan and J. Volek) to discuss timing and strategy of our corporate walkthroughs.	1.1			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate 404-review client's documentation over the corporate significant processes and determine whether or not additional documentation is required.	3.0			A1
Ranney	Amber C.	ACR	Senior	3/20/2006	Corporate Planning-discussing strategy for creating the AWS engagement for the Corporate audit with the audit team.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ramney	Amber C.	ACR	Senior	3/20/2006	Corporate Planning-determining the necessary significant accounts and processes to include in AWS based on the clients significant accounts.	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Preparation of the Tooling Walkthrough	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Preparation of the Inventory Walkthrough	4.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/20/2006	Finished the Warranty Accrual Walkthrough	2.2			A1
Sharma	Geetika	GS	Staff	3/20/2006	Finished writing up Payroll for Eric to review.	2.9			A1
Sharma	Geetika	GS	Staff	3/20/2006	Attended meeting with Debra to discuss open items for AR/Sales.	0.7			A1
Sharma	Geetika	GS	Staff	3/20/2006	Attended meeting with Tina, Linda, John to discuss the ACS piece of payroll.	0.6			A1
Sharma	Geetika	GS	Staff	3/20/2006	Documenting the Sales/AR process - adding in new information received and making corrections.	3.5			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	Review planning materials	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	DPSS accounting discussion	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	International coordination with E&Y teams regarding Q1	2.9			A1
Sheckell	Steven F.	SFS	Partner	3/20/2006	Review audit committee slides	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/20/2006	Added changes to walkthrough through templates based on discussions with client.	1.8			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with A. Krabill regarding Q1 program for intl teams.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of email to E&Y Ireland team regarding statutory audit work.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with M. Brown (E&Y UK) regarding UK TSRS procedures.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of executive summary to E&Y intl partners regarding TSRS.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with S. Sheckell and K. Asher regarding TSRS coordination.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation of email to E&Y UK team regarding allocation of fees and IT coordination.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Preparation for planning mtg with J. Nolan and J. Volek.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with A. Ramney regarding Corp responsibilities.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussions with A. Ramney regarding Corp.404 documentation.	1.6			A1

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Simpson	Jamie	JS	Senior Manager	3/20/2006	Mtg with J. Volek and J. Nolan regarding Corporate 404 walkthroughs.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussion with K. Asher regarding planning files.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Time spent locating GM/Delphi master agreement for M. Hatzfeld.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/20/2006	Discussions with A. Krabill regarding AWS and planning documents.	0.6			A1
Stille	Mark Jacob	MJS	Staff	3/20/2006	Clean-up of Review Comments (Steering)	0.7			A1
Stille	Mark Jacob	MJS	Staff	3/20/2006	Development of AWS Workshops.	6.9			A1
Tosto	Cathy I.	CIT	Partner	3/20/2006	Meeting regarding customs processes	2.3			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion with D. Stevens, Cost Analyst	0.7			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Getting situated in another cubicle from M. Wilkes.	0.4			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion of returned good materials with K. Bagwell. PC&L Supervisor, Plant 9.	1.1			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion with D. Stevens, Cost Analyst for Purchase Price Variance Adjustments.	0.6			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussion of cycle count adjustments at Plant DAIC with B. Chang, Financial Analyst.	1.3			A1
Vang	Reona Lor	RLV	Senior	3/20/2006	Discussions with various Inventory Personnel at Plant 9 regarding inventory key controls.	5.2			A1
Wardrobe	Peter J.	PJW	Senior	3/20/2006	Preparation of weekly budget to actual analysis	0.8			A1
Wardrobe	Peter J.	PJW	Senior	3/20/2006	Weekly status meeting with Delphi SOX POMP team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence including time with M. Sakowski regarding Intranet Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Coordination of Meeting with E&Y regarding reliance framework discussion per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with J. Simpson and S. Sheckell regarding John H. Walker Executive Profile.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence with J. Hasse and ECT Engineering regarding Small Conference Room occupancy.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Update int'l contact list per information received.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Preparation of Sametime Group for Delphi int'l contacts.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with int'l contacts for contact information.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Correspondence with team regarding Delphi Weekly Status Call - March 21, 2006 - Agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Various correspondence with T. Bishop regarding Audi Committee Mailing.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/21/2006	Work on AC presentation including various correspondence with S. Sheckell, K. Asher and A. Krabill.	4.8			A1
Asher Avila-Villegas	Kevin F. Vanessa	KFA VAV	Partner Senior	3/21/2006 3/21/2006	Attend audit planning meetings Perform revenue process walk-through applicable to Packard (Warren, OH)	4.1 7.9			A1 A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of Payroll process documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Inventory process review with R. Vang (E&S)	3.4			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Meeting with R. Hoffman to discuss PP&E procedures	0.6			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of Investment in Affiliates process documentation	0.7			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Status update meeting for E&S procedures with M. Wilkes, ICC.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Met with R. Hoffman to obtain various client assistance requests, discuss change to tooling process, etc.	1.1			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Preparation of DPSS ASM	1.4			A1
Boehm	Michael J.	MJB	Manager	3/21/2006	Review of DPSS Expenditure cycle workpapers	2.8			A1
Damodaran	Tarun	TD	Staff	3/21/2006	DITGC (SAP)- Walkthrough section.	2.2			A1
Damodaran	Tarun	TD	Staff	3/21/2006	Follow up on all open items for DGL & Hyperion	0.9			A1
Damodaran	Tarun	TD	Staff	3/21/2006	Changes/modification to Hyperion DITGC after review by C. Peterson/P. Wardrope	2.4			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Preparation of revenue walkthrough for DPSS.	2.0			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Preparation of inventory walkthrough.	6.6			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Discussion with C. High regarding intranet inventory review for Packard.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/21/2006	Discussion with M. Starr regarding the inventory walkthrough for Packard.	0.7			A1

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Fellenz	Beth Anne	BAF	Staff	3/21/2006	Follow up calls with J. Yuhasz, S. Reinhart and C. Hight regarding inventory walkthrough at Packard.	0.6			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Documented Payroll walkthrough	2.6			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Worked on Fixed Asset Walkthrough	3.8			A1
Ford	David Hampton	DHF	Staff	3/21/2006	Documented Purchasing/ AP walkthrough	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Travel to Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Travel from Saginaw.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of revenue recognition documentation.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of Livorno accounting memo and FAS 146, 112, 143 research.	2.5			A1
Henning	Jeffrey M.	JMH	Partner	3/21/2006	Delphi audit team weekly status call	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/21/2006	Review of Audit Committee Draft Slides	1.2			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated AP process walkthrough template for the indirect purchase.	0.8			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Reviewed AWS file and made sure proper sign offs were on work papers	0.4			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated open items list for N. Cash - Requests that we still need documentation for (Fixed assets).	1.1			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated fixed asset walkthrough template for documentation received for our disposal and depreciation selection	1.2			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Updated cash disbursements walkthrough based on documentation received from DACOR system from R. Burrell, AP Liaison.	0.8			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Discussion with Jamie Simpson about customer/Delphi owned tooling accounts that we need to obtain account reconciliations for and tie to the trial balance	0.6			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Discussion with J. Simpson relating to control over review of Purchase orders, and control relating to changes to the fixed asset register	0.9			A1
Horner	Kevin John	KJH	Staff	3/21/2006	Based on documentation we received for our selection to test the depreciation process, recalculated the depreciation schedule for the asset based Delphi Accounting policy.	1.4			A1

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Horner	Kevin John	KJH	Staff	3/21/2006	Travel time to Warren, OH to begin work on Packard Division	3.7			A1
House	Brandon T.	BTH	Staff	3/21/2006	ITGC Walkthroughs: Program Change.	4.8			A1
House	Brandon T.	BTH	Staff	3/21/2006	Preparation of Logical Access walkthrough	3.2			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Drive time from Saginaw, Michigan to Kokomo, Indiana.	3.9			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template related to the inventory costing process.	3.4			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template for the financial statement close process.	2.8			A1
Marold	Erick W.	EWM	Senior	3/21/2006	Completed walkthrough template for accounting for customer reimbursable ER&D/Tooling.	3.1			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Review of the payroll walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Additional work on the inventory memo.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. High about restatement adjustments.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Meeting with S. Reinhardt to discuss the 2801 accounts.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussions with B.A. about the inventory walkthrough.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Work with V. Avila on the Sales and AR process walkthrough.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. Zerull on the forecast to actual review process.	0.3			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Reading through ASM and adding additional documentation about Q1 items and restatement items.	3.8			A1
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Compilation of significant balance sheet accounts which do not fall into any of the routine transaction flows.	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review testing work programs	3.7			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review Executive Summary for International teams	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/21/2006	Review Steering Walkthrough	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/21/2006	Review and consult with team on Saginaw walkthroughs	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/21/2006	Travel to/from Saginaw in excess of firm guidelines.	1.6			A1

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Pagac	Matthew M.	MMP	Manager	3/21/2006	Discussions with E. Marold, S. Pacella on SOD template	0.4			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review the GAM database	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review and respond to various emails.	0.6			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Reviewed and edited my notes with Reona's notes	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Prepare copies of workpapers and labeled them appropriately	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Updated the changes in a salary payroll employee's system	1.8			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review open items with R. Vang.	0.6			A1
Pochmara	Rose Christine	RCP	Intern	3/21/2006	Review the key controls for fixed assets to familiarize myself with their processes	2.9			A1
Ranney	Amber C.	ACR	Senior	3/21/2006	Dayton AR SC-going over review notes with Senior Manager related to our Accounts Receivable walkthroughs and following up on questions.	1.9			A1
Ranney	Amber C.	ACR	Senior	3/21/2006	Corporate Planning-setting up significant accounts, processes, risks and controls in AWS for Corporate.	6.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Preparation of the Inventory Costing Walkthrough	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Preparation of the Inventory Management Walkthrough	4.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/21/2006	Prepare and discuss the Open Item List for Delphi T&I	1.1			A1
Saimoua	Omar Issam	OIS	Staff	3/21/2006	Travel to Kokomo, IN to perform walkthroughs on E&S Delphi division	3.2			A1
Sharma	Geetika	GS	Staff	3/21/2006	Clearing noted from Fixed Asset walkthrough review completed by M. Pagac.	3.5			A1
Sharma	Geetika	GS	Staff	3/21/2006	Documenting the Sales/AR process - adding new information received and making corrections for M. Pagac's review.	4.5			A1
Sheckell	Steven F.	SFS	Partner	3/21/2006	Team discussion re: scope and progress at divisions	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/21/2006	Travel accommodations for Tempe ACS visit.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	General review of T&I walkthroughs.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussions with K. Horner regarding T&I walkthroughs.	1.3			A1

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Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussions with M. Rothmund regarding T&I walkthroughs.	2.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Time spent researching acct for KECF plan.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Ranney regarding Dayton review notes.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Review of planning documents in AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Ranney regarding AWS organization.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Discussion with A. Krabill and M. Hatzfeld on division coordination.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/21/2006	Weekly status meeting with partners and sr. mgrs to discuss audit status.	2.1			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Clean-up of Review Comments (Steering).	2.3			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Clean-up of Review Comments (Hyperion)	3.2			A1
Stille	Mark Jacob	MJS	Staff	3/21/2006	Development of AWS Worksteps.	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Review of international executive summary	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Discussions with core audit team on international walkthrough requirements	0.8			A1
Tanner	Andrew J.	AJT	Senior Manager	3/21/2006	Meeting with Grundig audit team to discuss procedures being performed and scope	0.5			A1
Vang	Reona Lor	RLV	Senior Manager	3/21/2006	Discussions with various Inventory Personnel of key controls from Plant 9.	4.4			A1
Vang	Reona Lor	RLV	Senior Manager	3/21/2006	Discussions with various Inventory Personnel of Inventory Costing and Management walkthroughs.	4.6			A1
Wardrobe	Peter J.	PJW	Senior	3/21/2006	Review of Delphi Steering workpapers	2.1			A1
Wardrobe	Peter J.	PJW	Senior	3/21/2006	Completion of DGL Walkthrough	3.1			A1
Zamora	Delbert A.	DAZ	Manager	3/21/2006	Pension Actuarial review and followup	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with M. Sakowski regarding Intranet Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with A. Krabill and J. Simpson regarding Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Begin preparation of Visa documentation per S. Sheckell.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with team regarding Sametime Group for int'l contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Locate Mexico visa forms at Troy office for S. Sheckell trip to Mexico.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with J. Simpson regarding **CHANGE** -- NCA Core AABS Learning Schedule 2006-2007.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Correspondence with J. Henning and T. Bishop regarding Audit Committee Dates.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/22/2006	Revisions to AC presentation, coordination of final presentation accordingly.	1.8			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate Senior	3/22/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	8.7			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Supervision of E&S fixed asset walkthrough procedures.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Status update phone call for E&S division with A. Krabill	0.9			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with M. McDonald to discuss revenue cycle procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with R. Pochmara to establish PP&E walkthrough strategy	1.2			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Phone call with L. Estrella to discuss fixed asset accounting process.	0.6			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with L. McGrew to discuss investment in affiliates process at E&S and review of related documentation obtained.	1.7			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Meeting with M. McWhorter to discuss Investments in Affiliates and Notes Receivable processes, and review of related documentation obtained.	1.3			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Preparation of ASM for DPSS division.	3.6			A1
Boehm	Michael J.	MJB	Manager	3/22/2006	Preparation of ASM for E&S division.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Preparation of inventory walkthrough for Packard.	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with M. Starr regarding inventory walkthrough for Packard.	1.8			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with J. Yuashz regarding inventory walkthrough for Packard.	1.1			A1

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Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with C. High Regarding the intrastate inventory for Packard.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with N. Leach regarding inventory walkthrough for Packard.	1.0			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with Chip regarding intrastate inventory for inventory walkthrough for Packard.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/22/2006	Discussion with M. Starr, Cost Accountant regarding standard pricing journal entries for Packard.	1.7			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Documented discussion with Purchasing.	2.1			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Reviewed check calculation for payroll walkthrough.	0.6			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Meet with the purchasing department, obtained documentation and reviewed the purchasing procedures	4.2			A1
Ford	David Hampton	DHF	Staff	3/22/2006	Walked through the fixed asset narrative with Fixed asset personnel; documented discussions accordingly.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Review of ASM	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Travel time to Warren, Ohio for Q1 Packard site visit.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Client meeting relative to EY conclusions on Livorno accounting position.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Meeting with C. Zernull (AFD), purpose was to provide update on walkthrough procedures.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Research on SAS 65 for purposes of client presentation on Friday 3/24/06 for Delphi/EY meeting.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Conf. call re: Saginaw/Livorno matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Discussion of Packard key process areas/risks	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Status meeting re: Packard with Frank and Chris Z.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Preparation for Control reliance meeting with D. Bayles	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Review accounting issues memoranda re: Packard Division	2.4			A1
Homer	Kevin John	KJH	Staff	3/22/2006	Got contact information from C. High for employees who need to talk to for our walkthroughs	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Leach and C. High to walkthrough accounts 5425 & 5725 - Upfront Receipts - Suppliers	1.2			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Leach, AP Liaison Analyst, to walkthrough account 2685 - Prepaid - Deposits to Vendors	1.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Began typing memo documenting budget/forecast to actual process conducting here at the Packard Division	0.9			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with S. Reinhard to discuss budget/forecast to actual analysis done for the Packard Division	0.7			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Received reconciliation of account 2685, tied out to G/L and documented explanations of reconciling items on the spreadsheet	0.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Talked with N. Miller and V. Avila to discuss tasks to complete this week for the Packard Division	0.5			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Created memo documenting Packard's process for the amortization of supplier rebates based on documentation received from N. Leach, AP Liaison.	1.6			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Reviewed Delphi Packard's Sarbanes Oxley Financial Statement Sign-off binder received from S. Reinhard - reviewed documentation of budget/forecast to actual.	0.9			A1
Horner	Kevin John	KJH	Staff	3/22/2006	Met with N. Miller to discuss accounts 2685, 5425, and 5725 and went through documentation we have received so far for our understanding of these in-scope accounts	0.3			A1
House	Brandon T.	BTH	Staff	3/22/2006	ITGC Walkthroughs: Program Change.	3.3			A1
House	Brandon T.	BTH	Staff	3/22/2006	Preparation of Logical Access walkthrough	4.7			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of issuance of credit memos.	1.7			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of pay on consumption sales.	2.4			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Documented walkthrough of retroactive pricing adjustment.	2.6			A1
Marold	Erick W.	EWM	Senior	3/22/2006	Meeting with M. McDonald (AR Manager) to discuss accounts receivable and sales process.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - AWS maintenance and review of the Packard engagement.	1.3			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Review of workpapers including payroll and payables walkthroughs.	2.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with cost accountant, Julie, to discuss the Annual Physical Inventory.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Preparation of various documentation to provide to J. Henning for summary review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Discussions with J. Henning and M. Hatzfeld about inventory accounting at Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with purchasing personnel at River Road facility to discuss the purchasing process.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Meeting with C. Zerull, J. Henning and M. Hatzfeld to discuss the status of the audit.	1.5			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review reliance strategy at the control level.	2.9			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review Steering Walkthrough	1.4			A1
Pacella	Shannon M.	SMP	Manager	3/22/2006	Review changes made to budget based on reliance strategy.	1.5			A1
Pagac	Matthew M.	MMP	Manager	3/22/2006	Review and consult on Sales/A/R walkthrough and payables	4.2			A1
Peterson	Christopher A.	CAP	Manager	3/22/2006	Develop TSRS testing strategy.	2.3			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Walk through for fixed assets with Mike	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Segregation of duties template for payroll	2.3			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Documented investments in affiliates walkthrough	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Documented walkthrough via discussion with Lacey and Mike	1.6			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Investment in affiliates walkthrough with L. McGrew and Mike	0.7			A1
Pochmara	Rose Christine	RCP	Intern	3/22/2006	Updated changes in payroll walkthrough/controls after discussion with M. Boehm.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Other-discussing our approach for accumulating information for budget to actual analysis for the 2006 audit with the audit team.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-updating and adding comments to our summary of issues in order to provide Dayton with Feedback	1.3			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-Discussing follow-up questions related to the sales/AR/CR process with the client (C. Davies) and documenting explanations.	0.7			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-Discussing follow-up questions related to the cash receipts process with the client (D. Moore) and documenting explanations.	2.2			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Dayton AR SC-wrapping up documentation on our Sales, AR & Cash Receipts walkthrough, and providing the client with a list of questions and examples for reference.	1.7			A1
Ranney	Amber C.	ACR	Senior	3/22/2006	Corporate Planning-Identifying key controls in AWS related to Corporate Processes	2.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/22/2006	Documenting the Tooling Walkthrough	6.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/22/2006	Preparation of the T&I Open Item List	1.8			A1
Saimoua	Omar Issam	OIS	Staff	3/22/2006	Performed work related to the revenue process, which included meetings with management and documenting our understanding of the process.	10.3			A1
Sharma	Geetika	GS	Staff	3/22/2006	Reviewing the Fixed Asset worksheets and fixing review comments.	1.2			A1
Sharma	Geetika	GS	Staff	3/22/2006	Reviewed all worksheets for proper information and put them into files AWS.	2.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Attended meeting with M. Pagac discussing review notes for Sales/AR and going over the payroll process for Saginaw.	1.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Creating Trial Balance worksheet for Saginaw and Arizona.	1.1			A1
Sharma	Geetika	GS	Staff	3/22/2006	Documenting controls as Quarterly/Annual.	1.2			A1
Sharma	Geetika	GS	Staff	3/22/2006	Assigning Work Paper numbers in AWS for all of Saginaw.	0.8			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	International communication regarding fees/Q1 scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	Review audit committee slides	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/22/2006	Meeting with B. Thelan to discuss audit committee meeting	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	3/22/2006	Meeting with L. Marion to discuss various accounting topics	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Review of Q1 instructions sent to international teams.	1.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with A. Krabill on international communications.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with S. Sheckell regarding Q1 accounting for KECP plan.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Conf. call with E&Y Germany TSRS team to discuss IT procedures.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Preparation/revisions to TSRS executive summary email communication.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with G. Collie regarding TSRS coordination in Germany.	0.8			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Review of T&I open items list.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with M. Rothmund on T&I walkthroughs.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussions with A. Ranney regarding Dayton walkthroughs and summ of issues.	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with H. Aquino regarding TRAX charge code activity codes.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Preparation of email to staffing group regarding staffing changes for Delphi.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/22/2006	Discussion with A. Kulikowski regarding PWC involvement at divisions and feedback.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Clean-up/Follow-up of Review Comments (Steering).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Walkthrough of Data Center (Hyperion)	0.3			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Clean-up/Follow-up on review comments (Hyperion).	3.1			A1
Stille	Mark Jacob	MJS	Staff	3/22/2006	Development of AWS Worksteps.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	3/22/2006	Review of planning work papers and consolidation of Q1 deliverables	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	DGL Walkthrough documentation.	8.1			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	Corporate Data Center walkthrough.	1.2			A1
Wardrobe	Peter J.	PJW	Senior	3/22/2006	Conference call with GM to discuss GM application walkthroughs	0.9			A1
Zamora	Delbert A.	DAZ	Manager	3/22/2006	Pension Actuarial review and followup	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence with J. Hasse and A. Krabill regarding Net Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence with J. Henning regarding Mexico Travel.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Update int'l contact log per new information received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Work on Mexico Visa coordination including various phone calls and correspondence.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of email to int'l teams regarding Delphi - 2006 TSRS Executive Summary; correspondence with J. Simpson accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Preparation of email to int'l timely teams regarding Delphi International First Quarter Instructions per A. Krabill; correspondence with Aaron accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Correspondence regarding Delphi AWS set-up.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/23/2006	Coordination of revised AC presentation with A. Krabill, CSG and T. Bishop.	1.1			A1
Asher	Kevin F.	KFA	Client Serving Associate	3/23/2006	Meetings with legal on audit planning and scope	2.4			A1
Avila-Villegas	Vanessa	VAV	Partner	3/23/2006	Preparation of PowerPoint presentation for audit planning meeting to be held on March 29th in El Paso, TX with the Delphi's Mexican audit team	1.8			A1
Avila-Villegas	Vanessa	VAV	Senior	3/23/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/23/2006	Perform detail review on Purchasing process walk-through applicable to Packard (Warren, OH)	3.3			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of PP&E process workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of investment in affiliate process workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Status update call with A. Krabill for E&S site visit.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/23/2006	Meeting with P. Harshman to discuss budget-to-actual review process.	0.8			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Discussion of E&S revenue process procedures to date with E. Marold & O. Saimoua	1.7			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Meeting with K. Sawyer to discuss fixed asset appropriation requests and budget-to-actual process for capital spending.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of correspondence to B.A. Fellenz regarding DPSS initial review	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of correspondence to B.A. Fellenz regarding DPSS initial review	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with A. Krabill to discuss Borg & Beck trademark sale accounting treatment	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with A. Krabill to discuss Borg & Beck trademark sale accounting treatment	0.4			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with R. Nedudar and A. Krabill to discuss B-Stock and FAS 48 accounting at DPSS.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Phone call with R. Nedudar and A. Krabill to discuss B-Stock and FAS 48 accounting at DPSS.	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Preparation of ASM for E&S division	1.3			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of Takata Royalty Agreement workpapers for E&S	0.5			A1
Boehm	Michael J.	MJB	Manager	3/23/2006	Review of restatement accounting issues memos received from M. McDonald	1.2			A1
Fellenz	Beth Anne	BAF	Staff	3/23/2006	Preparation of inventory walkthrough for Packard.	7.3			A1
Fellenz	Beth Anne	BAF	Staff	3/23/2006	Discussion with M. Starr regarding inventory walkthrough for Packard.	3.2			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Cleared review notes for payroll process walkthrough.	2.3			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Reviewed corporate fixed asset policies for walkthrough.	2.2			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Spoke with fixed asset manager about obtaining documentation.	0.9			A1
Ford	David Hampton	DHF	Staff	3/23/2006	Walked through the service purchasing process; obtained documentation accordingly.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Review of remaining Saginaw and Packard 2005 and Q1 accounting memos.	4.2			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Internal team discussions (i.e. weekly update session) relative to status, issues, next steps.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/23/2006	Review of Delphi internet site for purposes of reading recent 8K filings, press releases, etc.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/23/2006	Prepare Draft #1 of Income tax provision walk-through for sec. 404	4.9			A1
Hegelmann	Julie Ann	JAH	Senior	3/23/2006	Read through all PBC documents before starting draft o walkthrough	1.1			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Call with J. Simpson/A. Krabill re: Controls reliance	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Update meeting deck re: use of work of others	1.2			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Controls audit reliance meeting with D. Bayles/B. Thelan	0.9			A1
Henning	Jeffrey M.	JMH	Partner	3/23/2006	Preparation for Controls audit reliance meeting with D. Bayles/B. Thelan	2.1			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated budget/forecast to actual memo with information regarding the 1210 analysis - current year data compared to prior year data	0.8			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Talked with D. Ford about capital spending control in the framework and what documentation Delphi Packard had on the control.	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Talked with N. Leach, AP Liaison, about documentation we need to obtain for our walkthrough of account 2685 Prepaid Deposits to Vendors	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Received Ohio Operations Year Over Year analysis and the February J1 analysis from C. Jackson - tied data from YOY analysis to the J1 analysis.	0.9			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated budget/forecast to actual memo with information regarding the review of payroll costs used information received from C. Jackson from Ohio Operations.	1.3			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Spoke with C. Jackson, Ohio Operations, to obtain his J1 February analysis and supporting documentation for our understanding of the budget/forecast to actual process	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/23/2006	Met with V. Avila to discuss what we learned in meeting with S. Reinhard regarding the budget/forecast to actual analysis done at the divisional level.	0.4			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Researched on-line, the joint venture Delphi Furukawa Wiring Systems	0.6			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Retrieved small business documents for our audit of Delphi Packard's joint venture with Furukawa Electric	0.6			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Updated small business documents with information pertaining to Delphi Packard's joint venture with Furukawa Electric	2.1			A1
Horner	Kevin John	KJH	Staff	3/23/2006	Met with N. Miller to discuss what we have learned so far about Delphi Packard's Joint Venture with Furukawa Electric.	0.5			A1
House	Brandon T.	BTH	Staff	3/23/2006	ITGC Walkthroughs: Review of Program Change Evidence: 4 hrs.	3.9			A1
House	Brandon T.	BTH	Staff	3/23/2006	Documentation of Program Change Walkthrough.	4.1			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Documented the process surrounding blocked billings.	2.7			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Reviewed Control Objective Templates related to the sales process.	2.9			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Meeting with M. McDonald to discuss accounts receivable reserve process.	1.8			A1
Marold	Erick W.	EWM	Senior	3/23/2006	Meeting with D. Hoover to discuss logistical planning and accounting for the receipt and shipment of inventory.	2.4			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Strategy Documentation - planning	2.4			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Reliance meeting documentation preparation.	2.1			A1
Martell	Michael A.	MAM	Principle	3/23/2006	Review of using work of others plan, strategy and resulting PowerPoint	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Review of prepaid walkthrough documentation.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Time spent reviewing the shipping, sales and AR walkthrough.	4.2			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Time spent reviewing the walkthrough of deferred revenue accounts.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/23/2006	Meeting with M. Starr to understand portions of the inventory process.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/23/2006	Packard - Time spent with S. Reinhart understanding the availability of quarterly analytics prepared by the client and understanding the timing of Q1 close schedule.	0.5			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Met with A. Bianco to discuss IT audit status and SOD.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Create matrix to show reliance on Management's work by control.	2.4			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Provide feedback into slide deck for Delphi reliance strategy meeting.	1.1			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Status Meeting with our International Teams to discuss status and issues.	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/23/2006	Work with Core on reviewing instructions and deliverables to be sent to EY International teams.	0.6			A1
Pagac	Matthew M.	MMP	Manager	3/23/2006	Attend Livorno discussion with Saginaw via conference and meeting preparation (B. Lewis and Team); discussion of Saginaw status with team	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/23/2006	Reliance review of prior year validation programs and discussions with J. Henning and M. Hatzfeld	1.4			A1
Peterson	Christopher A.	CAP	Manager	3/23/2006	Develop TSRS testing strategy.	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Review variances at E&S division	1.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Worked on Fixed asset controls	1.9			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Reviewed documentation for Q1 walkthroughs	1.2			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Set up workpapers, labeling them and organizing them accordingly.	0.8			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Further documentation on fixed asset acquisition and disposals	2.1			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Spoke with P. Harshman regarding forecast and actual spending	0.9			A1
Pochmara	Rose Christine	RCP	Intern	3/23/2006	Documented conversation regarding actuals versus the forecast	2.0			A1
Ranney	Amber C.	ACR	Senior	3/23/2006	Dayton AR SC-Meeting with the Dayton AR Supervisors (F. Dunford, R. Hamilton, C. Davies, J. Bell) to discuss our comments based on the walkthroughs that we performed.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ramey	Amber C.	ACR	Senior	3/23/2006	Corporate Planning-guide staff how to use AWS to set up risks and key controls related to significant accounts & adding key controls to significant Corporate accounts.	7.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Updating of the T&I AWS-File	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting of the Lease Walkthrough	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting of the Tooling Walkthrough	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/23/2006	Drafting the pre/post petition liability memo	2.1			A1
Saimoua	Onar Issam	OIS	Staff	3/23/2006	Performed work related to revenue process including meetings with management and documentation of our understanding.	10.6			A1
Sharma	Geetika	GS	Staff	3/23/2006	Documenting workpapers for the Sales/AR process open items.	1.3			A1
Sharma	Geetika	GS	Staff	3/23/2006	Began correcting Sales/AR walkthrough and adding information for open items.	1.6			A1
Sharma	Geetika	GS	Staff	3/23/2006	Attended meeting with Debra for AR process and Linda for FOB destination revenue recognition.	0.7			A1
Sharma	Geetika	GS	Staff	3/23/2006	Began correcting payroll walkthrough and adding new information for budget to actual analysis completed by managers.	2.8			A1
Sharma	Geetika	GS	Staff	3/23/2006	Attended meeting Plant Managers regarding Payroll Budget to Actual Analysis.	1.7			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Audit planning discussions with team	3.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Preparation of International fee allocation	1.9			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Discuss legal issues with D. Sherbin	1.4			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Meeting with tax team to discuss first quarter scope	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/23/2006	Discuss internal control testing plan with B. Thelan and D. Bayles	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Prepared planning folders for 12/31/2006 audit.	0.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Created International folders for the 12/31/2006 audit.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added WCGW's and controls to the Chapter 11 Expense Account.	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Prepared exchange rate schedule for 31 countries as of 9/30/05	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added P&D assertion to the applicable accounts in the AWS engagement.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Added WCGW's & Controls to the Liabilities Subject to Compromise Assertions.	2.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Discussed procedures necessary to update controls, WCGW's and assertions in AWS.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/23/2006	Combined WCGW's for the Cost of Sales and Inventory & Related I/S Activity Accounts.	1.0			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Review of Mexico international planning mtg agendas.	0.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussions with A. Krabill regarding international coordination.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with S. Pacella regarding TSRS exec. summary email.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Time spent updating T&I ASM for planning files.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussions with M. Rothmund regarding T&I walkthroughs.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with A. Ranney regarding Dayton issues.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Conf. call with Dayton mgmt to discuss issues from walkthroughs.	1.6			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with J. Volek regarding fraud meeting.	0.2			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with S. Kihn regarding walkthrough timing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Preparation of email to A. Brazier regarding DIG G20 comments.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Review of Delphi mgmt testing program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Time spent coordinating staffing changes.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/23/2006	Discussion with J. Henning and A. Krabill regarding principle evidence and IC testing program.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/23/2006	Development/review of slides for reliance strategy meeting	2.6			A1
Tosto	Cathy I.	CIT	Partner	3/23/2006	Mtg with audit team on tax scope	1.4			A1
Tosto	Cathy I.	CIT	Partner	3/23/2006	Review tax process document prepared by Delphi	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	Delphi Steering closing meeting prep.	0.6			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	DGL Walkthrough documentation.	5.5			A1
Wardrobe	Peter J.	PJW	Senior	3/23/2006	International coordination conference call	1.1			A1

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Wardrobe Aquino	Peter J. Heather	PJW HRA	Senior Client Serving Associate	3/23/2006 3/24/2006	Preparation of reliance strategy presentation Correspondence with J. Hasse and E.R. Simpson regarding network access.	2.4 0.2			A1 A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Correspondence with J. Simpson and K. Fisher regarding feedback regarding Delphi account.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Preparation of email to domestic team with contact information; update contact list accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Work on Mexico Visa coordination including various phone calls and correspondence.	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Correspondence with J. Simpson regarding Delphi International First Quarter Instructions distribution list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Update budget status and forward to M. Hatzfeld upon request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/24/2006	Distribute final AC slides to team per S. Sheckell.	0.2			A1
Asher	Kevin F.	KFA	Associate	3/24/2006	Work on audit strategy development	1.6			A1
Asher	Kevin F.	KFA	Partner	3/24/2006	Meeting with Tax on return processes	1.5			A1
Avila-Villegas	Vanessa	VAV	Partner	3/24/2006	Perform revenue process walk-through applicable to Packard (Warren, OH)	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/24/2006	Travel time from Detroit, MI to Warren, OH - Packard Audit in Warren, OH	3.7			A1
Beckman	James J.	JB	Senior	3/24/2006	Attend Ch. 11 tax meeting with Whitson and group at Delphi	5.0			A1
Boehm	Michael J.	MJB	Partner	3/24/2006	Completed preparation of Q1 PBC list	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Preparation of correspondence to audit team regarding Q1 PBC list	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with R. Hofmann to discuss PP&E process status.	0.2			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Review of PP&E documentation received from L. Estrella.	1.4			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with R. Hoffman to determine timing of Q1 procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Phone call with A. Krabill to discuss customer reimbursable engineering at E&S	0.4			A1

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Boehm	Michael J.	MJB	Manager	3/24/2006	Discussion with E. Marold & O. Saimoua to determine AP/Purch walkthrough strategy	0.7			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meetings with C. Lebeau, K. Spencer, and E. Marold to discuss Customer Reimbursable Engineering	1.4			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Travel time from Kokomo, IN - Return trip from quarterly review procedures.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/24/2006	Meeting with G. Witter to discuss annual physical inventory historical adjustments, cycle counts, inventory rollforward procedures, etc.	0.6			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Preparation of revenue walkthrough for DPSS.	2.0			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Preparation of the inventory walkthrough for Packard.	2.7			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Travel from Packard in Warren, OH.	4.0			A1
Fellenz	Beth Anne	BAF	Staff	3/24/2006	Discussion with J. Yuashz regarding scrap material process for inventory walkthrough for Packard.	1.5			A1
Ford	David Hampton	DHF	Staff	3/24/2006	Traveled from Warren, OH.	3.6			A1
Ford	David Hampton	DHF	Staff	3/24/2006	Documented the Purchasing process and cleared review notes for it.	3.8			A1
Hegelmann	Julie Ann	JAH	Senior	3/24/2006	Meeting to discuss the tax structure, domestic and international, and the tax process at Delphi	4.1			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	Planning for Reliance meeting	0.7			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	TSRS/Audit Approach coordination meeting - Delphi	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/24/2006	Meeting with D. Bayles, et al re: reliance on PwC/CAS testing for Delphi	0.9			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Met with H. Bramer to walkthrough the reconciliation process of the prepetition liability accounts	1.2			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Accommodations for travel to Warren, OH to finish walkthrough work on Delphi Packard	0.3			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Travel time from Warren, OH to Troy, MI after working in Warren during the work on walkthroughs at Delphi Packard	3.8			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Updated budget/forecast to actual memo based on conversation with A. Cline about her review of capital spending	0.9			A1

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Horner	Kevin John	KJH	Staff	3/24/2006	Spoke with A. Cline regarding her analysis/process for comparing actual capital spending to the forecast	0.4			A1
Horner	Kevin John	KJH	Staff	3/24/2006	Discussion with N. Miller regarding documentation received for the walkthrough of the prepetition liability accounts	0.3			A1
Horner	Kevin John	KJH	Staff	3/24/2006	We obtained the reconciliations of prepetition liability accounts 5704, 5705, and 5714 and agreed balances to the February '06 trial balance	0.9			A1
House	Brandon T.	BTH	Staff	3/24/2006	ITGC Walkthroughs: Review of Logical Access Evidence.	3.8			A1
House	Brandon T.	BTH	Staff	3/24/2006	Documentation of Logical Access Walkthrough.	3.2			A1
Izzo	Tamara H.	THI	Partner	3/24/2006	Reliance & meeting IT Update	3.7			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Drive time from Kokomo Indiana to home.	4.0			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Meeting with M. McDonald to discuss accounts payable process.	2.3			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Reviewed Control Objective Templates for the accounts payable process.	2.1			A1
Marold	Erick W.	EWM	Senior	3/24/2006	Meeting with C. Lebeau to discuss the process for reimbursable ER&D.	2.9			A1
Martell	Michael A.	MAM	Principle	3/24/2006	Work on planning and scoping.	3.6			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Travel time to Toledo, OH.	2.5			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Review of inventory walkthrough.	1.5			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Review of purchasing and AP walkthrough.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/24/2006	Finalize review of AR and Sales walkthrough.	2.2			A1
Pacella	Shannon M.	SMP	Manager	3/24/2006	Steering Walkthrough Closing Meeting	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/24/2006	Discuss changes to the Delphi Reliance Strategy presentation.	0.9			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Prepare and discussion with teams for upcoming visit	1.6			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Review fixed assets/payroll/sales/ar walkthroughs and prepare status reports accordingly.	4.1			A1
Pagac	Matthew M.	MMP	Manager	3/24/2006	Prep and attend SOX reliance meeting with Delphi	1.4			A1
Pochmara	Rose Christine	RCP	Intern	3/24/2006	Updated documentation for walkthroughs performed at Kokomo	5.9			A1
Pochmara	Rose Christine	RCP	Intern	3/24/2006	Travel from Kokomo, IN to MI	5.1			A1

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Ranney	Amber C.	ACR	Senior	3/24/2006	Corporate Planning-Creating the corporate audit program in AWS.	4.9			A1
Ranney	Amber C.	ACR	Senior	3/24/2006	Corporate Planning-Adding key controls to significant accounts in AWS and associating audit worksteps to financial statement assertions.	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Updated the Tooling Walkthrough	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Met with T. Castle for the Tooling Walkthrough	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Met with W. Ziendra for the Pre/Post Petition Liability	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/24/2006	Reviewed and documented the reconciliation for Inventory in Transit	1.2			A1
Saimoua	Omar Issam	OIS	Staff	3/24/2006	Travel back from Kokomo, IN after performing work at the E&S division.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	3/24/2006	Performed work related to expenditure cycle including meetings with client and documentation of our understanding	7.0			A1
Sharma	Geetika	GS	Staff	3/24/2006	Discussion with and helping M. Pagac through the Fixed Asset and Sales Process review comments.	1.2			A1
Sharma	Geetika	GS	Staff	3/24/2006	Reviewing information for ACS piece of payroll process; Documenting results of ACS piece of payroll accordingly.	3.6			A1
Sharma	Geetika	GS	Staff	3/24/2006	Calls to Saginaw for more information needed for sales process, fixed asset process, and payroll process.	0.9			A1
Sharma	Geetika	GS	Staff	3/24/2006	Revise Saginaw workpapers and walkthrough per M. Pagac.	1.6			A1
Sharma	Geetika	GS	Staff	3/24/2006	Sending information over to another member to finish off testing of AC.	0.3			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	International coordination regarding fees/scope for 2006 audit	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Planning meeting with J. Henning	1.2			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Discussion with IT regarding scope and plans	1.3			A1
Sheckell	Steven F.	SFS	Partner	3/24/2006	Internal control testing plan meeting with internal control and internal audit	0.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Discussed procedures to be performed at ACS with E&Y Manager.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added controls and WCGW's to Prepaids and Intangible assets.	2.5			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Combined WCGW's for the Net Sales and Accounts Receivable & Related I/S Activity.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added WCGW's and controls to Deferred Taxes, Income Tax Payable & Income Tax Expense.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Added WCGW's & Controls to the Definite-Lived Intangible Assets & Related I/S Activity Accounts.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/24/2006	Combined WCGW's for the Other Income & Expenses, Investments in Unconsolidated Subs, & Minority Interests and SAG with appropriate b/s account	1.5			A1
Simpson	Jamie	JS	Senior Manager	3/24/2006	General review of T&I walkthroughs.	1.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Preparation of slides for Reliance strategy meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with T. Bomberski and B. Garvey to discuss integrated timeline	0.2			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with Delphi SOX management, CAS, PWC, E&Y TSRS and E&Y core team to discuss reliance strategy	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	3/24/2006	Meeting with S. Sheckell, J. Henning, T. Izzo and M. Martell to discuss TSRS scope and timing	0.9			A1
Tosto	Cathy I.	CIT	Partner	3/24/2006	Mtg with tax staff to discuss organization and responsibilities	3.7			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	Delphi Steering closing meeting.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	Preparation of weekly budget to actual analysis	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/24/2006	DGL Walkthrough documentation.	3.4			A1
Boehm	Michael J.	MJB	Manager	3/26/2006	Travel time to Kokomo, IN for site visit.	3.5			A1
Fellenz	Beth Anne	BAF	Staff	3/26/2006	Preparation of Revenue walkthrough for DPSS.	3.0			A1
Fellenz	Beth Anne	BAF	Staff	3/26/2006	Drive to Packard in Warren, Ohio.	4.0			A1
Ford	David Hampton	DHF	Staff	3/26/2006	Travel to Warren, OH	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/26/2006	Travel time from Detroit to ACS operations. in conjunction with Q1 procedures.	4.4			A1
Horner	Kevin John	KJH	Staff	3/26/2006	Travel time from Troy, MI to Warren, OH to work on Delphi Packard Walkthroughs for Monday and Tuesday.	3.7			A1
Marold	Erick W.	EWI	Senior	3/26/2006	Drive from Home to Kokomo Indiana - Sunday	3.5			A1

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Miller	Nicholas S.	NSM	Manager	3/26/2006	Travel to Warren, OH to work on the Packard division.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	3/26/2006	Traveled to Kokomo, IN to perform work related to walkthrough of processes.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Correspondence with J. Simpson regarding Delphi AWS template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Correspondence with team regarding Delphi Weekly Status Call - March 28, 2006 - Canceled.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Various correspondence with Mexico, V. Avila and L. Justice regarding process to obtain Mexico visa.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	3/27/2006	Begin preparation of Budget to actual analysis as of March 24, 2006.	0.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/27/2006	Preparation of presentation for meeting to be held in Mexico on March 29 & 30.	3.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/27/2006	Clearing review notes and AWS for Packard revenue walk-through	4.8			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of PP&E workpapers	1.1			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of E&S revenue walkthrough workpapers	2.8			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Review of Customer CO/PO process walkthrough workpapers	0.9			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Discussions with O. Saimoua, A. Krabill, and E. Marolt regarding process walkthrough documentation at E&S	1.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with R. Hofmann to coordinate 2006 Q1 Review timing	0.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Phone calls with K. Sawyer regarding Capital Asset Management	0.3			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meetings with R. Hofmann to discuss PP&E controls, assistance requests, etc.	1.6			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Phone calls to J. Henning regarding E&S and Juarez technical accounting center	0.3			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with R. Hofmann to discuss Juarez Technical Accounting Center role for E&S.	0.4			A1
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with A. Krabill and R. Hofmann to discuss ER&D accounting and E&O reserve.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	3/27/2006	Meeting with M. McWhorter to discuss SOPA items from 2005, ER&D, and E&O reserve.	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Preparation of inventory costing walkthrough for Packard.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Preparation of inventory management walkthrough for Packard.	4.3			A1
Fellenz	Beth Anne	BAF	Staff	3/27/2006	Discussion with T. Termine regarding scrap materials process for inventory walkthrough for Packard.	1.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Worked on AP walkthrough	3.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Worked on Fixed asset Walkthrough	4.2			A1
Ford	David Hampton	DHF	Staff	3/27/2006	Followed up on AP walkthrough and further documentation	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Discussion with team on AP walkthrough procedures.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Walkthrough procedures with ACS payroll staff.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Prelim meeting with P. Knighton (ACS) to discuss scop of AP walkthrough.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Meeting with S. Recker (ACS Payroll) purpose was to develop preliminary understanding of payroll processing.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/27/2006	Meeting with G. Miller (ACS rep). purpose was to describe audit strategy related to walkthrough procedures for the week.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Travel to Troy for meeting with C. Tosto and B. Van Leeuwen re: 404 and provision work	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Meet with D. Kelly, C. Tosto and B. Van Leeuwen re: tax provision process and key controls	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/27/2006	Review 404 documentation and process information provided by client, begin accumulating list of questions to discuss in walkthrough process	2.4			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with G. Chopko and discussed his monthly sales analysis that he conducts	0.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with J. Yuhasz to obtain supporting documentation for a transfer to account 5705 - Prepetition liability	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	3/27/2006	Began putting together the final segregation of duties matrix based on answers received by various Delphi Packard employees	0.9			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Based on documentation received from C. Tucker, tied out reconciliation to supporting documentation for our sales walkthrough	0.7			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with C. Tucker, AR analyst, to walkthrough the daily reconciliation she prepares of quantity shipped to quantity invoices	0.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Based on documentation received from J. Yuhasz, tied out supporting documentation for the transfer to account 5705 - Prepetition Liabilities.	0.7			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Received Hyperion report and Summary Report of actual Capital Spending by Delphi Packard from A. Cline and discussed with her how it all ties together	0.9			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Updated the budget to actual memo based on work with Hyperion report and summary report received from A. Cline for capital spending review by management.	1.8			A1
Horner	Kevin John	KJH	Staff	3/27/2006	Met with H. Bramer and discussed how actual capital spending per the summary report we received from A. Cline ties into the Cash flow analysis she prepares each month	0.8			A1
House	Brandon T.	BTH	Staff	3/27/2006	ITGC: Clearing review comments.	1.0			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented retroactive purchasing transaction.	2.9			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented the process surrounding the bad debt allowance.	2.9			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Documented the process surrounding the billings adjustment reserve	2.4			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Detail review of Direct Shipment walkthrough performed by O. Saimoua.	2.8			A1
Marold	Erick W.	EWM	Senior	3/27/2006	Cleared review notes from M. Boehm surrounding the services setup accrual.	1.4			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Close review notes on the PO/CO process.	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of inventory management walkthrough.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the AP and Purchasing Walkthrough.	2.3			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the Cash Disbursement Walkthrough.	1.1			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Close review notes on the payroll walkthrough.	0.5			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Reading documentation on the Divisions tooling process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Discussions with C. High regarding the division's toolin accounting.	0.7			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Review of the inventory costing walkthrough and discussions with B. Fellenz.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/27/2006	Discussions with F. Nance in regards to the divisional accounting in Mexico.	0.4			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	Develop reliance strategy by control matrix	1.2			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	Review DGL walkthroughs	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/27/2006	SOX PMO Status meeting	1.1			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Meeting and preparation for meeting with E&C - J. Brooks for upcoming walkthroughs.	3.6			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Review Saginaw walkthroughs	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/27/2006	Prepare Saginaw status reports	1.6			A1
Peterson	Christopher A.	CAP	Manager	3/27/2006	Design testing strategy and related testing templates for TSRS.	4.0			A1
Ranney	Amber C.	ACR	Senior	3/27/2006	Corporate 404-review Corporate process narratives for various processes and determine which controls identified by the company would be key to E&Y	2.2			A1
Ranney	Amber C.	ACR	Senior	3/27/2006	Corporate Planning-Setting up risks and controls in AWS related to significant processes and identifying inherent risks for certain accounts.	7.3			A1
Rothmund	Mario Valentin	MVR	Staff	3/27/2006	Meeting with Finance Director J. Brooks. EY went over the Open Item List and discussed accounting issues	3.8			A1
Rothmund Saimoua	Mario Valentin Omar Issam	MVR OIS	Staff Staff	3/27/2006 3/27/2006	Complete the Tooling Walkthrough Worked on walkthroughs related to the purchases process including meetings with client personal and obtaining of support documentation and documenting our understanding	2.6 11.1			A1 A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sharma	Geetika	GS	Staff	3/27/2006	Created trial balance sheet for Saginaw and Alabama.	1.4			A1
Sharma	Geetika	GS	Staff	3/27/2006	Cleared review comments for all processes worked on.	5.1			A1
Sharma	Geetika	GS	Staff	3/27/2006	Complete payroll walkthrough for the journal entries coming into corporate and then to Saginaw GL.	1.3			A1
Sheckell	Steven F.	SFS	Partner	3/27/2006	International coordination regarding fees/scope for 2006 audit	1.1			A1
Sheckell	Steven F.	SFS	Partner	3/27/2006	Review audit planning activities	3.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Administered AWS engagement for ACS	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Discussed plan for walkthrough with EY Senior Manager.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Set-up and orientation on first day at ACS site for walkthroughs.	1.0			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with the hourly payroll Project Manager to discuss walkthrough.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with S. Recker, G. Miller and P. Knighton regarding Payables process	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with Project Manager in charge of salaried payroll to discuss the walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Met with S. Recker and G. Miller and received a brief overview of the payroll process.	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Reviewed document requests received and prepared list of open items need to complete the walkthrough.	1.1			A1
Simpson	Emma-Rose S.	ESS	Intern	3/27/2006	Requested documentation and discussed walkthrough selection with C. Keith, Manager of Tax & Banking.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/27/2006	Review of Delphi FAS 131 segment memo.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/27/2006	Development of AWS Worksteps.	3.9			A1
Stille	Mark Jacob	MJS	Staff	3/27/2006	Documentation of Operations walkthrough for Hyperion.	3.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Preparation of content for Delphi IT sponsor status meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Review/development of IT budget based on recent scope changes	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Meeting with TSRS to discuss walkthrough status/progress/issues	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	3/27/2006	Meeting with J. Piazza, T. Bomberski, and M. Bentley to discuss rely strategy, walkthrough progress, and testing coordination	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Review and revise info request list	0.6			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Prepare for 1st quarter review and 404 review	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/27/2006	Meet with J. Hegelmann, B. Van Leeuwen, and D. Kelley to prep for 1st quarter review and 404 walkthrough	2.1			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Began to discuss 404 walkthroughs, testing, etc.	0.8			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Met with Cathy/Dan/Julie to discuss planning of income tax provision audit.	1.8			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Prepare information request to help us get familiar with processes; discussed with Cathy and made changes accordingly.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/27/2006	Reviewed documents that Cathy copied for us including 404 process documentation, Tax Pack, etc. to be prepared for going out to Delphi tomorrow and meeting with income tax accounting group.	1.6			A1
Vang	Reona Lor	RLV	Senior	3/27/2006	Out of town travel to Phoenix/Tempe, AZ for Shared Services Center audit of payroll and payables.	6.2			A1
Wardrobe	Peter J.	PJW	Senior	3/27/2006	Update of weekly hours tracking report.	1.3			A1
Wardrobe	Peter J.	PJW	Senior	3/27/2006	Weekly update meeting with Delphi management.	1.1			A1
Wardrobe	Peter J.	PJW	Senior	3/27/2006	Cleared review comments for the DGL walkthrough.	1.4			A1
Wardrobe	Peter J.	PJW	Senior	3/27/2006	Prepared preliminary E&Y walkthrough/testing timeline for Delphi management.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence regarding status of Delphi AWS.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with R. Vang and V. Avila regarding staffing.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Various correspondence regarding divisional workpapers with J. Simpson and R. Vang.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Completion and finalization of S. Sheckell and J. Henning visa documents.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Revisions to Iuarez Presentation; correspondence with V. Avila accordingly.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with S. Pacella regarding change in the IT contact for Mexico.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Correspondence with Mexico regarding Audit Engagement Partner serving Delphi in Brazil.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Various correspondence with Mexico and V. Avila regarding process to obtain Mexico visa and if required.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Reconcile ARMS to budget per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/28/2006	Continue preparation of Budget to actual analysis as of March 24, 2006.	1.3			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate Senior	3/28/2006	Update the International Engagement Instructions - Timely report locations	2.2			A1
Avila-Villegas	Vanessa	VAV	Senior	3/28/2006	Working on Presentation for meeting in Mexico with EY team and with the client on March 30	5.8			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of Revenue cycle workpapers	2.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of E&S AR Reserve workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Meeting with R. Hofmann to obtain PP&E items and discuss reconciliation process.	1.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Discussions with O. Saimoua and E. Marold regarding revenue and expenditure cycle walkthroughs	1.7			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of E&S accounting memos	1.6			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Meeting with M. McWhorter and A. Krabill to discuss 2005 SOPA items	1.2			A1
Boehm	Michael J.	MJB	Manager	3/28/2006	Review of FAS 2 and EITF 99-5 for considerations regarding location's accounting for ER&D reimbursement	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Drive from Warren, OH for Packard.	4.0			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Discussion with C. High regarding tooling for Packard.	0.7			A1

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Fellenz	Beth Anne	BAF	Staff	3/28/2006	Preparation of inventory costing walkthrough for Packard.	3.6			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Preparation of inventory management walkthrough for Packard.	2.6			A1
Fellenz	Beth Anne	BAF	Staff	3/28/2006	Discussion with T. Termine regarding scrap materials process for inventory walkthrough for Packard.	1.2			A1
Ford	David Hampton	DHF	Staff	3/28/2006	Travel from Warren, OH.	3.9			A1
Ford	David Hampton	DHF	Staff	3/28/2006	Fixed Asset walkthrough documentation.	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/28/2006	Review of EY staff wps.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/28/2006	AP walkthrough procedures.	2.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/28/2006	Payroll meeting with S. Recker.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/28/2006	Cash disbursements related walkthrough procedures.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/28/2006	Recon dept. meeting to discuss reconciliation of AP related accounts.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/28/2006	Recon dept meeting to discuss reconciliation procedure; performed by ACS relative to Payroll related accounts.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/28/2006	Go over risk & control matrix's	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Meet with J. Erickson re: list of items needed	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Go over PBC documents and discuss 404 documentation needed to support, prepare lists and questions for J. Erickson accordingly.	4.2			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Planning meetings with K. Asher, and S. Sheckell re: Delphi key issues	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Audit Committee prep at Delphi	2.4			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Attendance at Audit Committee meeting	2.1			A1
Henning	Jeffrey M.	JMH	Partner	3/28/2006	Pre Audit Committee meeting with Brust, K. Asher, J. Henning, and S. Sheckell	1.1			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Updated segregation of duties template for Delphi Packard	1.2			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Travel time from Warren, OH to Troy, MI after finishing walkthroughs for Delphi Packard	3.8			A1
Horner	Kevin John	KJH	Staff	3/28/2006	Met with G. Chopko to discuss questions N. Miller had regarding his monthly sales analysis	0.8			A1

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Horner	Kevin John	KJH	Staff	3/28/2006	Met with C. Tucker to discuss a question regarding her daily reconciliation of shipped quantity to quantity billed	0.4			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Detail reviewed O. Saimoura's pass-by-shipment walkthrough.	2.9			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Completed the segregation of duties template related to the sales cycle.	2.1			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Documented the process for establishing accruals for services received not invoiced.	2.8			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Met with Delphi AP Manager, T. Derkson, to gain an understanding of the purchase order approval process.	1.4			A1
Marold	Erick W.	EWM	Senior	3/28/2006	Met with P. Eads, Purchasing Associate, to understand and obtain documentation of the vendor master file setup.	1.9			A1
Martell	Michael A.	MAM	Principle	3/28/2006	IT Planning	0.6			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Review of inventory walkthrough work.	4.5			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Travel time from Warren, OH to Toledo, OH.	1.7			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Discussion with Julie (cost accountant) about the inventory scheduling.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/28/2006	Discussions with F. Nance and C. High about the status of the audit.	1.8			A1
Pacella	Shannon M.	SMP	Manager	3/28/2006	Complete reliance strategy by control matrix	3.5			A1
Pacella	Shannon M.	SMP	Manager	3/28/2006	Provide feedback on changes to DGL walkthrough	2.3			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Preparation for ACS visit	1.7			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Continuation of PBC discussion with J. Brooks	0.8			A1
Pagac	Matthew M.	MMP	Manager	3/28/2006	Review and respond to Saginaw related emails	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/28/2006	Call with J. Brooks (FD) and preparation of an updated Open Item List	2.8			A1
Saimoua	Omar Issam	OIS	Staff	3/28/2006	Worked on the purchases process walk through including documentation, obtaining support documents, meetings with client personal.	10.2			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Review audit planning	3.3			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Attend audit committee meeting	3.3			A1
Sheckell	Steven F.	SFS	Partner	3/28/2006	Preparation for Audit Committee meeting	3.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Prepared walkthrough template workpapers.	2.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with P. Knighton and G. Miller regarding payables.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with Payroll reconciliation manager to discuss walkthrough.	1.5			A1

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Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with hourly payroll project manager to discuss walkthrough.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Met with salary payroll project manager to discuss walkthrough.	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Reviewed discussions with client and prepared/updated narrative.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Discussed walkthrough with C. Keith, Payroll Wages, Banking and Tax manager.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/28/2006	Participated in meeting with EY team and client regarding payables process walkthroughs.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/28/2006	Review of Corporate Control Obj. Templates related to Treasury.	1.2			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Documentation of Global Network walkthroughs	3.8			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Documentation of Operations walkthrough for Hyperion.	2.2			A1
Stille	Mark Jacob	MJS	Staff	3/28/2006	Conference call with B. Barber to discuss Active Directory processes.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze foreign process memo	2.9			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Mtg with J. Erickson to discuss tax processes	1.3			A1
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze overall provision process memo	2.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Meeting with Janet to discuss information request and tax processes.	1.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Put together a list of worldwide tax engagement request for Audit Committee meeting.	0.9			A1
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Went through PBC process documents with Cathy/Julie to get our ideas together re: which questions we want to ask.	3.8			A1
Vang	Reona Lor	RLV	Senior	3/28/2006	Discussion with P. Knighton and J. Hooper, M. Hatzfeld over client assistance listing and preparing payables key controls for walkthroughs.	5.6			A1
Vang	Reona Lor	RLV	Senior	3/28/2006	Preparation of payables walkthrough templates and walkthrough of productive, service, and non-productive inventory cash disbursement samples with Katreanne, Cash Disbursement Staff.	4.4			A1
Wardrobe	Peter J.	PJW	Senior	3/28/2006	Reviewed Hyperion Data Center walkthrough documentation.	1.6			A1

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Wardrobe	Peter J.	PJW	Senior	3/28/2006	Scheduled DGL closing meeting with B. Fairfield and M. Whiteman.	0.2			A1
Wardrobe	Peter J.	PJW	Senior	3/28/2006	Meeting with B. Barber to discuss access controls for the Delphi Global Network.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/29/2006	Update Delphi Contact List.	0.3			A1
Avila-Villegas	Vanessa	VAV	Senior	3/29/2006	Participation in the E&Y internal meeting in El Paso. Primary team and E&Y Mexico.	3.6			A1
Avila-Villegas	Vanessa	VAV	Senior	3/29/2006	Traveling time while out of time for Mexico meeting (Flying from Detroit to Houston and Houston to El Paso)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Review of AR Reserve process workpapers	1.3			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Review of Expenditure Cycle workpapers.	3.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Call with L. Estrella regarding PP&E workpapers	0.6			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Status update call with A. Krabill regarding E&S division	0.5			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Return travel from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	3/29/2006	Meeting with R. Hofmann and M. McWhorter to discuss April Q1 procedures and PBC list	0.8			A1
Fellenz	Beth Anne	BAF	Staff	3/29/2006	Preparation of Revenue walkthrough	4.6			A1
Fellenz	Beth Anne	BAF	Staff	3/29/2006	Set up meeting with E. Murar for Friday to discuss annual percentages for inventory walkthrough for Packard.	0.4			A1
Ford	David Hampton	DHF	Staff	3/29/2006	Documented fixed asset walkthrough	4.2			A1
Ford	David Hampton	DHF	Staff	3/29/2006	Printed out and filed COTs for Packard	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/29/2006	Cash dept meeting to discuss ACS payment procedures related to net pay.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Manager	3/29/2006	Cash dept. meeting to discuss ACS payment procedures related to Trade Accounts Payable amounts.	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/29/2006	Tax dept. meeting to discuss workings of FLS tax system and the payment of federal withholdings.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	3/29/2006	Travel time to/from ACS location to Detroit.	4.4			A1
Hegelmann	Julie Ann	JAH	Manager	3/29/2006	Work on 404 documentation; review documents for requested items list accordingly.	4.4			A1
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review risk & control matrix and compare to PBC 404 documents, note areas of weakness.	3.4			A1

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Heglmann	Julie Ann	JAH	Senior	3/29/2006	Set up appointments with J. Erickson to start walk-throughs	0.8			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2006	Attend planning meeting with EY Mex team for Delphi Mex mtgs	2.4			A1
Henning	Jeffrey M.	JMH	Partner	3/29/2006	Correspondence with division teams.	0.9			A1
Horner	Kevin John	KJH	Staff	3/29/2006	Finished Segregation of Duties matrix based on templates received from T. Wilkes, Internal Control	1.4			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Drive from Kokomo IN to home.	3.5			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Cleared review notes from M. Boehm (EY Manager) from the purchasing cycle.	1.2			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Documented the Delphi's process to monthly review changes to the vendor master file.	2.7			A1
Marold	Erick W.	EWM	Senior	3/29/2006	Met with Purchase Order Entry Form Coordinator, D. Giugandio, to understand and obtain documentation regarding the process of issuing Delphi Purchase orders.	2.9			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of SOD document.	1.9			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of inventory costing walkthroughs.	3.2			A1
Miller	Nicholas S.	NSM	Manager	3/29/2006	Review of inventory management walkthroughs.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/29/2006	Develop matrix showing reliance strategy by control.	3.9			A1
Pacella	Shannon M.	SMP	Manager	3/29/2006	Discuss testing findings and determine impact on audit strategy and significance.	2.1			A1
Pagac	Matthew M.	MMP	Manager	3/29/2006	Travel to ACS in excess of Firm guidelines.	6.2			A1
Ranney	Amber C.	ACR	Senior	3/29/2006	Dayton AR SC-Obtaining additional documentation from client related to Sales, AR & Cash Receipts walkthroughs and completing documentation.	1.4			A1
Ranney	Amber C.	ACR	Senior	3/29/2006	Planning-Consolidated-Discussing our approach for setting up audit programs in AWS for Corporate, Divisions & Service Centers and then creating audit programs in AWS.	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Reading the AR/Inventory Reserve Control Objective Templates	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Meeting with J. Brooks to discuss the 2/28/2006 Trial Balance, prepare copies of the Control Objective Templates	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	3/29/2006	Clearing Open Item Notes for the Walkthroughs	4.2			A1
Saimoua	Omar Issam	OIS	Staff	3/29/2006	Travel back to Michigan after completing work at Indiana	3.4			A1
Saimoua	Omar Issam	OIS	Staff	3/29/2006	Performed walkthroughs on the revenue process including meetings with client personal, obtaining documents and documentation	7.9			A1
Sheckell Simpson	Steven F.	SFS	Partner	3/29/2006	Attend planning meetings in Mexico	7.9			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Set-up new printer.	0.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Documented payroll walkthrough template.	3.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Documented payroll process walkthrough template.	2.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Discussed wrap-up questions with Salary payroll project manager.	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Met with C. Keith to obtain and discuss Income Tax withholding Journal voucher.	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Discussed Income Tax Disbursement process with ACS AP personnel and requested documentation	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/29/2006	Met with hourly payroll project manager to discuss corporate gross to net journal voucher.	2.0			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Preparation of agenda for AHG planning meeting.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Time spent responding to international emails from UK and Germany regarding Q1.	1.3			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with S. Pacella regarding TSRS budget.	0.3			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with P. Wardrope regarding Mexico TSRS hours.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with M. Rothmund regarding T&I walkthroughs.	1.1			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with P. Brusate regarding segment memo.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with N. Miller regarding Q1 PBC list for T&I.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with A. Kulikowski regarding ETBR.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussions with A. Ranney regarding AWS set up.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussions with A. Krabill regarding Q1 staffing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with A. Krabill regarding non-std JE testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/29/2006	Discussion with D. McCullom regarding non-std JE testing.	0.4			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Documentation of GM processes.	1.3			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Documentation of Global Network walkthroughs.	3.2			A1
Stille	Mark Jacob	MJS	Staff	3/29/2006	Meeting with A. Sutton for GM applications.	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework doc for taxes	0.4			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review client examples of schedules	1.1			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review policy on accounting for jvs	0.3			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Update Aaron on discussions with J. Erickson on tax processes.	0.4			A1
Tosto	Cathy I.	CIT	Partner	3/29/2006	Compare and contrast Delphi documents with risk and control matrices, other examples of process documentation.	1.7			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Compared Delphi's key controls to that of two other clients of similar size and in similar industries.	3.1			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Reviewed and discussed documentation received from client with Cathy/Julie including ETR schedules, valuation allowance memos and schedules, tax reserve memos and schedules, etc.	1.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Picked up documentation from J. Erickson and discussed with her briefly to schedule a time to get together for 404 walkthroughs.	0.6			A1
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Communicated with J. Griffen and L. DeMers to obtain R&D Matrices and Narratives/Walkthroughs from other clients similar to Delphi; reviewed briefly to determine which would be the best to compare to Delphi.	0.5			A1
Vang	Reona Lor	RLV	Senior	3/29/2006	Inquiry of all information from open items list and discussions with Phil and Jarrod of open items.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Vang	Reona Lor	RLV	Senior	3/29/2006	Preparation of payables and cash disbursement walkthrough templates. Ensuring all key controls are reviewed.	5.4			A1
Wardrope	Peter J.	PJW	Senior	3/29/2006	Discussion regarding TSRS Mexico scope and hours relating to procedures performed.	2.1			A1
Wardrope	Peter J.	PJW	Senior	3/29/2006	Meeting at GM with A. Sutton to discuss change management for the GM applications.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with Omar regarding Delphi Officers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Update Delphi Contact List; forward to team accordingly.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with J. Hasse regarding Extra Phone for audit room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Correspondence with S. Sheckell and D. Scanlon regarding Automotive Insight.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/30/2006	Review email related to Delphi Brazil - some questions.	0.3			A1
Avila-Villegas	Vanessa	VAV	Associate Senior	3/30/2006	Participation in meeting at Client in Cd. Juarez, Mexico on March 30, 2006	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	3/30/2006	Traveling time while out of town in Mexico for meeting with client (Flying from El Paso to Houston and Houston to Detroit)	7.9			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	AHG kickoff meeting with A. Krabill, Simpson, S. Thomas, G. Anderson, and K. Stipp	2.1			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Preparation of divisional issues template	0.7			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of DPSS inventory workpapers	0.9			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of PP&E workpapers for E&S	1.1			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of Treasury workpapers for E&S	0.6			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of 2005 Control Objective Templates for Corporate processes	1.8			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Calls regarding reimbursable ER&D at E&S division with regard to EITF 99-5 (A. Krabill, J. Henning, M. Boehm)	1.2			A1
Boehm	Michael J.	MJB	Manager	3/30/2006	Review of ER&D workpapers and preparation of correspondence to C. LeBeau regarding ER&D process and documentation requests	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/30/2006	Preparation of Revenue walkthrough for DPSS.	5.5			A1
Ford	David Hampton	DHF	Staff	3/30/2006	Followed up on fixed asset walkthrough with Jorge.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/30/2006	Review of Saginaw walkthrough wps for: (1) AP, (2) Payroll, (3) inventory.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Draft memo and summary spreadsheet discussing differences identified between the E&Y audit.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Prepared Control Framework summary, the PBC 404 summaries and the EY& Tax Risk and Control Matrix.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Travel Time for Delphi Mexico planning meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Tour of Delphi Mex Tech center -	0.6			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Attending presentations by Delphi Mexico at Mex tech ctr.	3.4			A1
Henning	Jeffrey M.	JMH	Partner	3/30/2006	Conf call with A. Krabill re: E&S engineering cost recovery	0.4			A1
Horner	Kevin John	KJH	Staff	3/30/2006	Cleaned up AWS file for T&I Division: finished walkthrough templates based on review notes, added paper profiles in AWS for walkthrough documentation, added appropriate sign offs.	1.4			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's inventory management process.	2.7			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's customer change order process.	1.7			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Time spent clearing review notes related to Saginaw's financial statement close process.	2.8			A1
Marold	Erick W.	EWM	Senior	3/30/2006	Documented the application control related documents needed for substantive audit purposes.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/30/2006	Review of tooling walkthrough.	3.8			A1
Pacella	Shannon M.	SMP	Manager	3/30/2006	Aligned new budget to AARMS schedule.	6.1			A1
Pacella	Shannon M.	SMP	Manager	3/30/2006	Respond to emails received from International teams.	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/30/2006	Review of payroll processes	3.8			A1
Pagac	Matthew M.	MMP	Manager	3/30/2006	Discussions with ACS, P. Knighton on various Account Payables Processes.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	3/30/2006	Discussions with R. Vang and E.R Simpson on ACS an current walkthroughs.	2.8			A1
Ranney	Amber C.	ACR	Senior	3/30/2006	Corporate Walkthroughs-Meeting with client (J. Volek) to discuss Corporate Processes and timing of our walkthroughs	0.9			A1
Ranney	Amber C.	ACR	Senior	3/30/2006	Corporate Planning-creating test of controls audit program in AWS for Corporate & Divisions.	3.1			A1
Saimoua	Omair Issam	OIS	Staff	3/30/2006	Tied out the fixed asset reconciliations to the TB and FA Listing	7.5			A1
Sheckell	Steven F.	SFS	Partner	3/30/2006	Review planning documents	2.1			A1
Sheckell	Steven F.	SFS	Partner	3/30/2006	Attend planning meetings in Mexico	7.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Documented AP process walkthrough.	1.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Reviewed GM AP process documentation	0.8			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discussed VNA changes and OOR reports with client.	0.6			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discussing worksteps and status update with EY team.	0.4			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Discuss flow of transactions for manual checks with client	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Follow up on document requests and documenting open items.	1.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/30/2006	Participated in AP meeting with client regarding AP reconciliations, flow of transactions and controls preventing duplicate DACOR uploads.	2.0			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Meeting with K. Stupp to discuss AHG planning.	1.4			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with G. Collie regarding Q1 procedures for Grundig.	0.4			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with S. Pacella regarding TSRS Q1 scope/budget.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Review of audit planning files.	0.5			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Review of Q1 staffing for Delphi.	1.2			A1
Simpson	Jamie	JS	Senior Manager	3/30/2006	Discussion with A. Ranney regarding AWS file.	0.4			A1
Stille	Mark Jacob	MJS	Manager Staff	3/30/2006	Documentation of GM walkthroughs.	3.8			A1
Stille	Mark Jacob	MJS	Staff	3/30/2006	Walkthrough of logical access for GM applications.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Review of Delphi testing procedures gap analysis	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Meeting with S. Pacella to discuss GM IT testing strategy	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Development of approach to identifying/ testing application controls	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	3/30/2006	Meeting with S. Pacella to discuss TSRS International coordination/status	0.6			A1
Van Leeuwen	Brent James	BJV	Senior Manager	3/30/2006	Scanned Contact List and ETR docs and emailed to D. Kelley, C. Tosto and J. Hegelmann.	0.3			A1
Van Leeuwen	Brent James	BJV	Senior	3/30/2006	Prepare list summarizing comparison of Delphi's key controls with that of 2 other clients to identify where strengths/ weaknesses are; forwarded to C. Tosto and J. Hegelmann accordingly.	2.6			A1
Vang	Reona Lor	RLV	Senior	3/30/2006	Discussion and documentation of journal entries for all cash disbursement samples with J. Hooper.	5.8			A1
Vang	Reona Lor	RLV	Senior	3/30/2006	Discussion and documentation with J. Hooper of payables walkthroughs for Manual Accrual Adjustments and preparation of documentation.	4.2			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of Delphi test procedures for 2006 for feedback to management on their testing approach.	1.1			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of Germany DITGC.	1.4			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Review of France summary workpapers.	0.8			A1
Wardrope	Peter J.	PJW	Senior	3/30/2006	Meeting with J. Pascua at GM to discuss application security for the GM applications.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Update Delphi Contact List per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Assist with various client meeting coordination per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with J. Hasse regarding Extra Phone for audit room.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with team regarding Delphi Weekly Status Call - April 4, 2006.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Miscellaneous activities such as printing and providing assistance to engagement team.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill and Delphi legal regarding E&Y/Legal Meeting - Rescheduled.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with N. Winn regarding Conference Room Request - April 10, 2006 and appropriate accommodations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill regarding global divisional topics meetings; prepare meeting notices accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with K. Asher regarding attendees for Delphi Chairman & CEO, Miller, to speak at DEC April 3, 2006.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Prepare status log worksheet for international deliverables.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	3/31/2006	Correspondence with A. Krabill regarding Delphi - international deliverables	0.1			A1
Avila-Villegas	Vanessa	VAV	Client Serving Associate Senior	3/31/2006	Documentation on the conclusions reached in the international meeting with the Mexican team and client on March 29 & 30	4.0			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Review of DPSS AR Reserve workpapers	1.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Review of DPSS revenue walkthrough workpapers and meetings with B.A. Fellenz to discuss	3.7			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Phone call for status update with A. Krabill and J. Henning regarding E&S	0.8			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of client assistance request and related e-mail to R. Nedadur and J. Steele	0.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of client assistance request and related e-mail to R. Nedadur and J. Steele	0.4			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Preparation of Client Assistance request and related correspondence to M. McWhorter and R. Hofmann	1.0			A1
Boehm	Michael J.	MJB	Manager	3/31/2006	Determination of physical inventories to be observed by EY for E&S division and preparation of related e-mail to A. Krabill.	1.1			A1
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Preparation of Revenue walkthrough for DPSS.	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Preparation of Inventory Walkthrough for Packard.	2.5			A1
Fellenz	Beth Anne	BAF	Staff	3/31/2006	Discussion with E. Murar regarding annual pricing for inventory walkthrough at Packard.	2.1			A1
Ford	David Hampton	DHF	Staff	3/31/2006	Documented follow-up on walkthrough with Jorge	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/31/2006	Review of Saginaw walkthrough wps relative to: (1) tooling, (2) PP&E and financial statement close wps.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	3/31/2006	Conf. call with A. Krabill re: divisional planning status and next steps	1.0			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Change management process documentation and review	3.7			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Review of SAP logical access walkthrough documentation	1.3			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Logical access walkthrough documentation updates and revisions	2.2			A1
Huffman	Derek T.	DTH	Senior	3/31/2006	Meeting with Vega to walk through the SAP change management process	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Reading press release including restructuring information.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of SOD document.	0.9			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Finalize review of AR walkthrough.	1.2			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of Pre-Petition AP walkthrough.	1.0			A1
Miller	Nicholas S.	NSM	Manager	3/31/2006	Review of inventory costing and management walkthroughs.	3.2			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Discuss proposed testing timeline.	0.9			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Review changes to timing schedule.	0.7			A1
Pacella	Shannon M.	SMP	Manager	3/31/2006	Review AARMS schedule with Sr. Manager.	1.2			A1
Pagac	Matthew M.	MMP	Manager	3/31/2006	Travel from ACS in excess of firm guidelines	6.2			A1
Pagac	Matthew M.	MMP	Manager	3/31/2006	Supervision and review of payroll and payables processes at ACS.	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	3/31/2006	Reading of COT's and getting familiar with pertinent accounting issues at the company	4.6			A1
Rothmund	Mario Valentin	MVR	Staff	3/31/2006	Meeting with T&I Personal to go through Open Items on the subject of inventory, investments and fixed assets	2.9			A1
Sheckell Simpson	Steven F.	SFS	Partner	3/31/2006	Audit planning activities	1.7			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Follow-up on payroll review notes	1.3			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Obtained OOR and VNA documentation	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Walkthrough wire transfer transactions with Frances.	1.2			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Follow up re open items/outstanding document requests w/ client.	0.5			A1
Simpson	Emma-Rose S.	ESS	Intern	3/31/2006	Travel time to Detroit, MI from Phoenix, AZ in excess of regular travel time.	3.0			A1
Stille	Mark Jacob	MJS	Staff	3/31/2006	Documentation of GM applications operations walkthrough.	1.6			A1
Stille	Mark Jacob	MJS	Staff	3/31/2006	Documentation of GM applications change control walkthrough.	3.4			A1
Tanner	Andrew J.	AJT	Senior Manager	3/31/2006	Management of issues identified during Delphi walkthroughs	0.5			A1
Van Leeuwen	Brent James	BJV	Senior	3/31/2006	Prepare file for Delphi Tax 404.	0.8			A1
Vang	Reona Lor	RLV	Senior	3/31/2006	Travel to Detroit, MI	6.2			A1
Vang	Reona Lor	RLV	Senior	3/31/2006	Discussion of debit memo walkthrough and mechanical accrual cut-off entries with J. Hooper.	3.4			A1
Wardrope	Peter J.	PJW	Senior	3/31/2006	Preparation of testing timeline and update to ARMS schedule.	2.6			A1
Wardrope	Peter J.	PJW	Senior	3/31/2006	Discussion with D. Oslislok from German TSRS team regarding procedures performed and expectations for SAP BASIS testing.	1.2			A1
A1 Project Total:						5,344.8		\$3,000,000	